

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On September 21, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's

Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit G hereto via postage pre-paid U.S. mail:

- 4) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 5) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit H]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit G attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit G attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit H has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit G attached hereto was incorporated into each Personalized Notice.

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit I hereto via postage pre-paid U.S. mail:

- 6) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 7) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit J]. Each party's

Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit I attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit I attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit J has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit I attached hereto was incorporated into each Personalized Notice.

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit K hereto via postage pre-paid U.S. mail:

- 8) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit L]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit K attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 15 of Exhibit K attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit L has been marked so as to demonstrate the manner in which the information listed in columns 3 through 15 of Exhibit K attached hereto was incorporated into each Personalized Notice.

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit M hereto via postage pre-paid U.S. mail:

- 10) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 11) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit N]. Each party's

Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit M attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 18 of Exhibit M attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit N has been marked so as to demonstrate the manner in which the information listed in columns 3 through 18 of Exhibit M attached hereto was incorporated into each Personalized Notice.

Dated: October 11, 2007

/s/ Evan Gershbein  
Evan Gershbein

State of California  
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 11th day of October, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 3/20/11

# **EXHIBIT A**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	<a href="mailto:rstark@brownrudnick.com">rstark@brownrudnick.com</a>	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	<a href="mailto:bsimon@cwsny.com">bsimon@cwsny.com</a>	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	<a href="mailto:sreisman@cm-p.com">sreisman@cm-p.com</a>	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.i.craft@delphi.com">karen.i.craft@delphi.com</a>	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	<a href="mailto:mike.nefkens@eds.com">mike.nefkens@eds.com</a>	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	<a href="mailto:cschiff@flextronics.com">cschiff@flextronics.com</a>	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		<a href="mailto:paul.anderson@flextronics.com">paul.anderson@flextronics.com</a>	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	<a href="mailto:trey.chambers@freescale.com">trey.chambers@freescale.com</a>	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	<a href="mailto:rodbuige@ffhsj.com">rodbuige@ffhsj.com</a> <a href="mailto:sliviri@ffhsj.com">sliviri@ffhsj.com</a>	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	<a href="mailto:randall.eisenberg@fticonsulting.com">randall.eisenberg@fticonsulting.com</a>	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	<a href="mailto:valerie.venable@ge.com">valerie.venable@ge.com</a>	Creditor Committee Member
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Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	<a href="mailto:mariaivalerio@irs.gov">mariaivalerio@irs.gov</a>	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	<a href="mailto:bderrough@jefferies.com">bderrough@jefferies.com</a>	UCC Professional
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	<a href="mailto:kziman@stblaw.com">kziman@stblaw.com</a> <a href="mailto:rtrust@stblaw.com">rtrust@stblaw.com</a> <a href="mailto:wrussell@stblaw.com">wrussell@stblaw.com</a>	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	<a href="mailto:jbutler@skadden.com">jbutler@skadden.com</a> <a href="mailto:ilyonsch@skadden.com">ilyonsch@skadden.com</a> <a href="mailto:rmeisler@skadden.com">rmeisler@skadden.com</a>	Counsel to the Debtor
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Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	<a href="mailto:mwarner@warnerstevens.com">mwarner@warnerstevens.com</a>	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	<a href="mailto:harvey.miller@weil.com">harvey.miller@weil.com</a>	Counsel to General Motors Corporation
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## **EXHIBIT B**

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## **EXHIBIT D**

Hearing Date And Time: October 25, 2007 at 10:00 a.m.  
Response Date And Time: October 18, 2007 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
-----	-	x	

DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION PURSUANT TO  
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE OR AMENDED  
CLAIMS, (B) UNTIMELY EQUITY CLAIM, (C) INSUFFICIENTLY DOCUMENTED CLAIMS, (D)  
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS,  
AND (F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIM SUBJECT TO MODIFICATION,  
AND MODIFIED CLAIMS ASSERTING RECLAMATION

("TWENTY-FIRST OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (together with the official committee of unsecured creditors, the "Statutory Committees").

3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.<sup>1</sup> At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Court.<sup>2</sup>

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the

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<sup>1</sup> The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

<sup>2</sup> On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.



assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.<sup>3</sup> Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

9. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM

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<sup>3</sup> Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas:<sup>4</sup> first, modifying the Company's labor agreements to create a competitive arena in which to conduct business;<sup>5</sup> second,

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<sup>4</sup> In furtherance of the Debtors' transformation plan, on December 18, 2006, the Debtors announced their execution of an equity purchase and commitment agreement with certain investors and a plan framework support agreement with those investors and GM. On July 9, 2007, Delphi confirmed that it had formally terminated the equity purchase and commitment agreement and related plan framework support agreement but that it expected to enter into new framework agreements with plan investors presently. Subsequently, on July 18, 2007, Delphi announced that it had accepted a new proposal for an equity purchase and commitment agreement (the "Delphi-Appaloosa EPCA") submitted by a group comprising a number of the original plan investors (affiliates of Appaloosa Management L.P., Harbinger Capital Partners Master Fund I, Ltd., Merrill Lynch, Pierce, Fenner & Smith Inc., and UBS Securities LLC) as well as Goldman Sachs & Co. and an affiliate of Pardus Capital Management, L.P. (collectively, the "New Plan Investors"). Under the Delphi-Appaloosa EPCA, the New Plan Investors agreed to invest up to \$2.55 billion in preferred and common equity in the reorganized Delphi to support the Company's transformation plan and plan of reorganization. This Court approved the Delphi-Appaloosa EPCA on August 2, 2007.

<sup>5</sup> Among the progress made to date, on June 22, 2007, Delphi reached an agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (the "UAW") and GM that (a) modifies, extends, or terminates provisions of the existing collective bargaining agreements among Delphi, the UAW, and its various locals, (b) provides that GM will undertake certain financial obligations to Delphi's UAW-represented employees and retirees to facilitate these modifications, and (c) modifies retiree welfare benefits for certain UAW-represented retirees of the Debtors. This agreement, which was approved by this Court on July 19, 2007, should permit the Debtors to continue to implement their transformation plan and to develop, prosecute, confirm, and consummate a plan of reorganization. On August 6, 2007, similar agreements

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concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company;<sup>6</sup> third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus;<sup>7</sup> fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint;<sup>8</sup> and devising a workable solution to their current pension situation.<sup>9</sup>

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were reached with the International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78, the International Brotherhood of Electrical Workers and its Local 663, International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communication Workers of America and its local unions, and Locals 832S, 18S, and 101S of the International Union of Operating Engineers. Such agreements were approved by this Court on August 16, 2007. On August 16, 2007, Delphi also reached a similar agreement with the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and USW Local 87L, which was approved by this Court on August 29, 2007.

<sup>6</sup> On September 6, 2007, Delphi announced that it has entered into agreements with GM consisting of a Global Settlement Agreement and a Master Restructuring Agreement, both of which are subject to this Court's approval as part of the plan confirmation process. Delphi's comprehensive settlement with GM resolves all outstanding disputes between Delphi and GM.

<sup>7</sup> In connection with their March 31, 2006 announced transformation plan, the Debtors classified "core" and "non-core" product lines and plants. The Debtors have been working to divest non-core assets so as to maximize the value of their estates for stakeholders. During the 2006 and 2007 calendar years, for example, the Debtors sold substantially all of the assets related to MobileAria, Inc., their chapter 11 affiliate, and obtained court approval for the sale of substantially all of the assets of their brake hose, catalyst, and Saltillo, Mexico brake plant businesses. In addition, as announced publicly, the Debtors anticipate selling additional non-core assets, including, without limitation, their steering, interior, and closures businesses.

<sup>8</sup> As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, Steering and Automotive Holdings Group, which will be transitioned as part of the Company's transformation plan. To ensure that their organizational and cost structure is competitive, the Debtors obtained an Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into Finance Outsourcing Agreement on April 23, 2007 (Docket No. 7773) (the "Finance Outsourcing Order"). The Finance Outsourcing Order authorized the Debtors to outsource certain of the Debtors' accounts receivable, accounts payable, fixed assets, travel and expense reporting, general ledger, and contract administration processes and significantly reduce SG&A expenses as part of their transformation plan.

<sup>9</sup> To that end, on May 31, 2007, this Court granted the Debtors' motion for authority to perform under the terms of those certain September 30, 2006 pension plan year funding waivers, which were approved by the IRS, for both the Delphi Hourly-Rate Employees Plan and the Delphi Retirement Program for Salaried Employees

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E. The Debtors' Plan Of Reorganization

12. On September 6, 2007, the Debtors reached another key milestone in their chapter 11 cases by filing their joint plan of reorganization (the "Plan"). The Plan is based upon a series of global settlements and compromises that involve every major constituency in the Debtors' reorganization cases. Indeed, the Debtors, the Debtors' principal U.S. labor unions, GM, the Statutory Committees, and the lead plaintiffs in certain securities actions (on behalf of holders of various claims based on alleged violations of federal securities laws and the Employee Retirement Income Security Act of 1974, as amended) all have contributed to global settlements and compromises that provide for a recovery through a Plan distribution. General unsecured creditors are to receive the principal amount of their claims plus accrued interest at a negotiated Plan value and other classes of creditors and interests are to receive agreed upon distributions. The Plan is supported by the Creditors' Committee on behalf of unsecured creditors, the Equity Committee on behalf of holders of Delphi's common stock, and GM. A hearing is scheduled to be held in early October 2007 to approve the Debtors' solicitation procedures and disclosure statement with respect to the Plan. The Debtors will seek to have a hearing on confirmation of the Plan in November 2007 and emerge from these chapter 11 cases before year's end.

13. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally,

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(collectively, the "Pension Plans"). On July 13, 2007, the IRS modified the conditional funding waivers granted to Delphi related to the Pension Plans, extending the dates by which Delphi is required to file a plan of reorganization and emerge from chapter 11 to December 31, 2007 and February 28, 2008, respectively.

the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

14. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

15. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

16. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo

News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader,  
Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the  
Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis  
Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader,  
the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile  
Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the  
Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News,  
and the Vindicator, and electronically through posting on the Delphi Legal Information Website,  
www.delphidocket.com, on or before April 24, 2006.

17. Approximately 16,600 proofs of claim (the "Proofs of Claim") have been  
filed against the Debtors in these cases. The Debtors have filed ten omnibus procedural Claims  
objections<sup>10</sup> and ten omnibus substantive Claims objections.<sup>11</sup> Pursuant to such omnibus Claims  
objections, the Court has disallowed and expunged 9,136 Claims. In addition, the hearings with  
respect to approximately 921 Claims have been adjourned to future claims hearings pursuant to  
the Claims Objection Procedures Order (as defined below) and another 283 Claims are subject to  
pending objections.

18. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To  
11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007,  
And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims

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<sup>10</sup> The Debtors filed procedural objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket No. 5451), December 8, 2006 (Docket No. 6099), January 12, 2007 (Docket No. 6571), February 15, 2007 (Docket No. 6962), March 16, 2007 (Docket No. 7300), April 27, 2007 (Docket No. 7824), May 22, 2007 (Docket No. 7998), June 15, 2007 (Docket No. 8271), and July 13, 2007 (Docket No. 8616).

<sup>11</sup> The Debtors filed substantive objections on October 31, 2006 (Docket No. 5452), December 8, 2006 (Docket No. 6100), January 12, 2007 (Docket No. 6585), February 15, 2007 (Docket No. 6968), March 16, 2007 (Docket No. 7301), April 27, 2007 (Docket No. 7825), May 22, 2007 (Docket No. 7999), June 15, 2007 (Docket No. 8270), July 13, 2007 (Docket No. 8617), and August 24, 2007 (Docket No. 9151).

And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

19. In this Twenty-First Omnibus Claims Objection, the Debtors are objecting to 209 Proofs of Claim.

Relief Requested

20. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 (a) disallowing and expunging those Claims set forth on Exhibit A hereto as "Claims To Be Expunged" because they are duplicative of other Claims or have been amended or superseded by later-filed Claims, (b) the Claim set forth on Exhibit B attached hereto because it was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order, (c) disallowing and expunging those Claims set forth on Exhibit C-1 hereto because they contain insufficient documentation in support of the Claims asserted, (d) disallowing and expunging the Claim set forth on Exhibit C-2 hereto because it contains insufficient documentation in support of the Claim asserted and was untimely filed pursuant to the Bar Date Order, (e) disallowing and expunging those Claims set forth on Exhibit D-1 hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, (f) disallowing and expunging those Claims set forth on Exhibit D-2 hereto because they assert liabilities or dollar amounts that

are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, (g) disallowing and expunging those Claims set forth on Exhibit D-3 hereto, which were filed by taxing authorities, because they assert liabilities and dollar amounts that are not reflected on the Debtors' books and records, (h) disallowing and expunging those Claims set forth on Exhibit E-1 hereto because they were untimely filed pursuant to the Bar Date Order, (i) disallowing and expunging those Claims set forth on Exhibit E-2 hereto, which were filed by taxing authorities, because they were untimely filed pursuant to the Bar Date Order, (j) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit F-1 hereto, (k) revising the asserted amount and/or classification with respect to the Claim set forth on Exhibit F-2 hereto, which was filed by a taxing authority, and (l) revising the asserted amount and/or classification with respect to the Claims set forth on Exhibit F-3 hereto, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses.

#### Objections To Claims

##### G. Duplicate Or Amended Claims

21. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of the Proofs of Claim in fact assert duplicate Claims (each, a "Duplicate Claim") for a single liability. In some instances, Duplicate Claims arose when a Claimant filed Proofs of Claim against multiple Debtor entities for the same liability. In an effort to eliminate the Duplicate Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation



provided in those Proofs of Claim, and the Debtors' Schedules and Statements to determine which duplicate claim should be the surviving claim.

22. Additionally, the Debtors determined that many Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended Claims"). For instance, many Amended Claims were filed to amend an amount previously claimed in an earlier Proof of Claim (the "Original Claim"). Other Amended Claims were filed to amend the classification of part or all of an earlier Original Claim.

23. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate the Duplicate Claims. In addition, the Debtors wish to eliminate from the Debtors' claims register Original Claims for which Amended Claims were subsequently filed (collectively, the "Duplicate Or Amended Claims").

24. Set forth on Exhibit A hereto is a list of Claims that the Debtors have identified as Duplicate Or Amended Claims.<sup>12</sup> For each Duplicate Or Amended Claim, Exhibit A classifies a Proof of Claim as either a "Claim To Be Expunged" (the "Expunged Claim") or as a "Surviving Claim" (the "Surviving Claim"). Generally, the Surviving Claims reflect the classifications of the liabilities as reflected on the Debtors' Schedules and Statements.<sup>13</sup> The

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<sup>12</sup> The Debtors further object to the following Claims on the basis that they were not timely filed pursuant to the Bar Date Order: proofs of claim numbers 16639, 16643, 16646, and 16648. In addition, the Debtors further object to proof of claim number 16638 on the grounds that it was not timely filed pursuant to the Bar Date Order and also on the grounds that it asserts liabilities that are not owing pursuant to the Debtors' books and records. Proofs of claim numbers 16638, 16639, 16643, 16646, and 16648 were not included as part of the Claims Timeliness Motion (as hereinafter defined).

<sup>13</sup> As stated in the Global Notes And Statement Of Limitations, Methodology And Disclaimer Regarding Debtors' Schedules And Statements (the "Global Notes"), filed as part of the Debtors' Schedules and Statements:

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Debtors request that the Claims marked as Expunged Claims on Exhibit A be disallowed and expunged. With respect to the Claims on Exhibit A marked as Surviving Claims, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit A, however, does not reflect any view by the Debtors as to the ultimate validity of any such Claims. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Surviving Claims at a later date on any basis whatsoever, except as expressly provided in paragraph [64] below.

25. Accordingly, the Debtors (a) object to the Duplicate Or Amended Claims and (b) seek entry of an order disallowing and expunging the Duplicate Or Amended Claims in their entirety.

H. Untimely Equity Claim

26. During the Debtors' review of the Proofs of Claim, the Debtors determined that a certain Proof of Claim filed against the Debtors in fact represents a proof of interest that was filed by or on behalf of a person holding Delphi common stock (the "Equity Claims"). The Debtors caused the Claims Agent to serve notice of the Bar Date on holders of Delphi common stock to ensure that holders of stock who wished to assert claims against any of the Debtors that

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Certain of the Debtors maintain consolidated books and records. Specifically, the books and records for Exhaust Systems Corporation, Environmental Catalysts LLC, ASEC Manufacturing General Partnership ["ASEC Manufacturing"], and ASEC Sales General Partnership [(collectively, the "Catalyst Entities")] are maintained in this manner. The financial information for these entities has been consolidated for purposes of the Schedules and Statements and such consolidated financial information has been included in the Schedules and Statements of each of [the Catalyst Entities].

Global Notes ¶ 19. To the extent that claimants filed Proofs of Claim against ASEC Manufacturing and one or more of the other Catalyst Entities, the Debtors have, for purposes of administrative convenience, retained the Claim filed against ASEC Manufacturing as the Surviving Claim. Undoubtedly, despite the consolidation of the books and records of the Catalyst Entities, claimants should not retain more than one Claim for a single liability. Nonetheless, the Debtors expressly reserve all of their rights to re-classify these obligations as obligations of another Debtor entity at a later date.

were not based solely upon their ownership of Delphi common stock would be afforded the opportunity to file claims in these chapter 11 cases.

27. The ownership of Delphi common stock constitutes an equity interest in Delphi, but does not constitute a "claim" against Delphi's estate as such term is defined in section 101(5) of the Bankruptcy Code. Furthermore, as set forth in the Bar Date Notice that was approved by this Court, creditors and equity holders were notified that they were not required to file proofs of claim based exclusively on ownership interests in Delphi common stock.<sup>14</sup>

28. One of the Equity Claims was received by the Debtors after the Bar Date (the "Untimely Equity Claim"). With respect to that Untimely Claim, the Debtors also object to such Claim on the basis that it was not timely filed pursuant to the Bar Date Order.<sup>15</sup>

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<sup>14</sup> The Bar Date Order provides, in relevant part:

Proofs of Claim are not required, at this time, to be filed by any Person or Entity asserting a Claim of any of the types set forth below:

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(h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; provided, however, that any such holder which wishes to assert a Claim against any of the Debtors that is not based solely upon its ownership of the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

Bar Date Order ¶5 (emphasis added).

<sup>15</sup> The Bar Date Order provides in part:

Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, non-contingent, and unliquidated or (ii) is of a different nature or in a different classification than as set forth in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order ¶ 11.

29. Set forth on Exhibit B is the Untimely Equity Claim that the Debtors have identified as representing solely a proof of interest and which was not timely filed pursuant to the Bar Date Order.<sup>16</sup> The Debtors therefore seek to have this claim reclassified from a Claim to an interest and be disallowed and expunged as untimely. To the extent that the individual that filed the Untimely Equity Claim listed on Exhibit B holds a valid equity interest in Delphi as of the applicable record date, the requested reclassification of the Proof of Claim and disallowance of the Claim will not impair any entitlements that the Claimant may ultimately have under a plan of reorganization with respect to such holders' equity interest.

30. Accordingly, the Debtors (a) object to the Untimely Equity Claim and (b) seek entry of an order disallowing and expunging the Untimely Equity Claim in its entirety.

I. Insufficiently Documented Claims

31. During their Claims review, the Debtors discovered that certain Proofs of Claim do not include sufficient documentation to support the claim asserted (the "Insufficiently Documented Claims"). This deficiency in documentation has made it impossible for the Debtors meaningfully to review the asserted Claims. Although the Debtors contacted each Claimant which filed an Insufficiently Documented Claim (other than those Claimants which filed a blank proof of claim form, which made it impossible to identify a means of contacting such Claimants), the Debtors received no additional documentation from such Claimants.<sup>17</sup>

32. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is

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<sup>16</sup> The Untimely Equity Claim listed on Exhibit B hereto was not included as part of the Motion For Order Under Fed. R. Bankr. P. 3003(c)(3) And 9006(b)(1) Deeming Certain Proofs Of Claim Timely Filed, dated September 29, 2006 (Docket No. 5238) (the "Claims Timeliness Motion").

<sup>17</sup> Claimants which responded to the Debtors' communications and provided additional information are not included as part of this objection.

not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). As a result of the failure of the Claimants identified on Exhibits C-1 and C-2 to provide sufficient documentation to permit an understanding of the basis for their Claims, those Claims do not make out a prima facie case against the Debtors.

33. The Insufficiently Documented Claims either (a) fail to assert a Claim, (b) fail to assert a monetary amount for the Claim, (c) state that there is no outstanding Claim against the Debtors, and/or (d) contain no documentation in support of the Claim or provide no evidence of the Debtors' liability for the Claim. In addition, the Insufficiently Documented Claim listed on Exhibit C-2 was received by the Debtors after the Bar Date (the "Untimely Insufficiently Documented Claim"). With respect to the Untimely Insufficiently Documented Claim, the

Debtors also object to that Claim on the basis that it was not timely filed pursuant to the Bar Date Order.<sup>18</sup>

34. Attached hereto as Exhibit C-1 is a list of the Insufficiently Documented Claims which the Debtors have identified as Claims that do not contain sufficient documentation to permit an understanding of the basis for the Claim.<sup>19</sup> Identified on Exhibit C-2 is the Untimely Insufficiently Documented Claim, which the Debtors have concluded does not contain sufficient documentation to permit an understanding of the basis for the Claim and, in addition, was not timely filed pursuant to the Bar Date Order.<sup>20</sup> Accordingly, the Debtors (a) object to the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claim and (b) seek entry of an order disallowing and expunging the Insufficiently Documented Claims and Untimely Insufficiently Documented Claim in their entirety. In the event that this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claim at a later date on any basis whatsoever.

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<sup>18</sup> The Bar Date Order provides, in relevant part:

Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, non-contingent, and unliquidated or (ii) is of a different nature or in a different classification than as set forth in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order ¶ 11.

<sup>19</sup> Certain of the Claims on Exhibits A, B, C-1, C-2, D-1, D-2, D-3, E-1, E-2, F-1, F-2, and F-3 may be listed in the amount of \$0.00. This reflects the fact that the Claim amounts asserted by the Claimants in those instances is unliquidated.

<sup>20</sup> The Untimely Insufficiently Documented Claim listed on Exhibit C-2 was not included as part of the Claims Timeliness Motion.

J. Claims Not Reflected On The Debtors' Books And Records

35. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Claims"). In addition, the Debtors have determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims"). The Debtors have also determined that certain Proofs of Claim filed by taxing authorities assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claims"). The Debtors believe that the parties asserting the Books And Records Claims, the Untimely Books And Records Claims, and the Untimely Books And Records Tax Claims are not creditors of the Debtors.

36. The bases for determining that the Debtors are not liable for an asserted Claim include, but are not limited to, the following: (a) the Debtors' books and records do not reflect the existence of the asserted Claim or of the Claimant asserting such Claim, (b) the Debtors' books and records reflect that the Claim has been paid pursuant to a prior order of this Court, (c) the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases, and (d) the Claim constitutes a postpetition liability that has been paid by the Debtors in the ordinary course of the Debtors' businesses.

37. A claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at

\*4 (quoting Allegheny, 954 F.2d at 174). Once such an allegation is refuted, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." Id.

38. Attached hereto as Exhibit D-1 is a list of the Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. Identified on Exhibit D-2 hereto is a list of the Untimely Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable.<sup>21</sup> Attached hereto as Exhibit D-3 is a list of the Untimely Books And Records Tax Claims that the Debtors have also identified as Claims for which the Debtors are not liable.<sup>22</sup> The Debtors object to the Untimely Books And Records Claims and Untimely Books And Records Tax Claims not only because the Debtors have no liability in respect thereof, but also because the Claims were not timely filed pursuant to the Bar Date Order.<sup>23</sup> If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Books And Records Claims, the Untimely Books And Records Claims, and the Untimely Books And Records Tax Claims at a later date on any basis whatsoever.

39. Accordingly, the Debtors (a) object to the Books And Records Claims, the Untimely Books And Records Claims, and the Untimely Books And Records Tax Claims and (b) seek entry of an order disallowing and expunging the Books And Records Claims, the Untimely Books And Records Claims, and the Untimely Books And Records Tax Claims in their entirety.

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<sup>21</sup> The Untimely Books And Records Claims listed on Exhibit D-2 hereto were not included as part of the Claims Timeliness Motion.

<sup>22</sup> The Untimely Books And Records Tax Claims listed on Exhibit D-3 hereto were not included as part of the Claims Timeliness Motion.

<sup>23</sup> See Bar Date Order cited supra note 14.



K. Untimely Claims

40. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim were received by the Debtors after the Bar Date (the "Untimely Claims"). In addition, the Debtors have also determined that certain Proofs of Claim filed by taxing authorities were received by the Debtors after the Bar Date Order (the "Untimely Tax Claims"). The Debtors object to the Untimely Claims on the basis that they were not timely filed pursuant to the Bar Date Order. With respect to the Untimely Tax Claims, the Debtors also object to those Claims on the basis that they were not timely filed pursuant to the Bar Date Order. The Untimely Claims are identified on Exhibit E-1 hereto. The Untimely Tax Claims are identified on Exhibit E-2 hereto. Accordingly, the Debtors (a) object to the Untimely Claims and the Untimely Tax Claims<sup>24</sup> and (b) seek entry of an order disallowing and expunging the Untimely Claims and the Untimely Tax Claims.

L. Claims Subject To Modification

41. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (collectively, the "Claims Subject To Modification").

42. Although in this Twenty-First Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject To Modification, based on an initial review, the Debtors have determined that their liability with respect to each such Claim does not exceed

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<sup>24</sup> The Untimely Claims listed on Exhibit E-1 and the Untimely Tax Claims listed on Exhibit E-2 hereto were not included as part of the Claims Timeliness Motion.

the dollar amount set forth on Exhibit F-1 hereto. Moreover, in some cases, the Debtors have determined that such Claims should be reclassified in the manner set forth on Exhibit F-1 hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit F-1 hereto by a change in the applicable case number. The bases for placing a Claim in the Claims Subject To Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim. Thus, the Debtors seek to (i) convert the amount of each Claim Subject To Modification to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

43. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at \*4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claims asserted in each Claim Subject To Modification are actually owed by any of the Debtors.

44. Set forth on Exhibit F-1 hereto is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated

claim amount against a different Debtor than the one identified by the Claimant. For each Claim Subject To Modification, Exhibit F-1 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed,"<sup>25</sup> and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

45. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject To Modification listed on Exhibit F-1 and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit F-1. Thus, no Claimant listed on Exhibit F-1 would be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-1, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit F-1, subject to the Debtors' right to further object to each such Claim Subject To Modification. For clarity, Exhibit F-1 refers to the Debtor entities by case number and Exhibit G displays the formal name of 22 Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F-1.

46. The inclusion of the Claims Subject To Modification on Exhibit F-1, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject To Modification at a later date on any basis whatsoever.

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<sup>25</sup> The Asserted Claim Amount on Exhibits F-1, F-2, and F-3 reflects only asserted liquidated claims.

47. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claim Subject To Modification and (b) seek an order modifying the Claims Subject To Modification to reflect the Modified Total, classification for the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit F-1.

M. Tax Claim Subject To Modification

48. In addition, the Debtors have also determined that a certain Proof of Claim filed by a taxing authority (a) is overstated and/or (b) incorrectly asserts secured or priority status (the "Tax Claim Subject To Modification").

49. Identified on Exhibit F-2 hereto is the Tax Claim Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount. For the Tax Claim Subject To Modification, Exhibit F-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification which the Tax Claim Subject To Modification should be asserted in a column titled "Claim As Modified."

50. The Debtors object to the amount and/or classification for the Tax Claim Subject To Modification listed on Exhibit F-2 and request that such Claim be revised to reflect the amount and classification listed in the "Tax Claim As Modified" column of Exhibit F-2. Thus, the Claimant listed on Exhibit F-2 would not be entitled to (a) recover for the Tax Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-2, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit F-2, subject to the Debtors' right to further object to the Tax Claim Subject To Modification.

51. Accordingly, the Debtors (a) object to the asserted amount and/or the classification for the Tax Claim Subject To Modification and (b) seek an order modifying the Tax Claim Subject To Modification to reflect the Modified Total and/or classification, as set forth on Exhibit F-2.

N. Modified Claims Asserting Reclamation

52. In addition, the Debtors have also determined that certain Claims (the "Modified Claims Asserting Reclamation") (a)(i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.

53. Set forth on Exhibit F-3 hereto is a list of Modified Claims Asserting Reclamation that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Modified Claim Asserting Reclamation, Exhibit F-3 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for Modified Claim Asserting Reclamation, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

54. The Debtors object to the amount, classification, and/or identity of the Debtor for each Modified Claim Asserting Reclamation listed on Exhibit F-3 and request that each such Claim be revised to reflect the amount, classification, and identity of the Debtor listed in the "Claim As Modified" column of Exhibit F-3. Thus, no Claimant listed on Exhibit F-3 would be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-3, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-3, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. For clarity, Exhibit F-3 refers to the Debtor entities by case number and Exhibit G displays the formal name of 22 Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F-3.

55. Accordingly, the Debtors (a) object to the amount, classification, and/or identity of the Debtor for the Modified Claims Asserting Reclamation and (b) seek an order modifying the Modified Claims Asserting Reclamation to reflect the Modified Total, classification, and/or identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit G.

#### Separate Contested Matters

56. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twenty-First Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twenty-First Omnibus Claims

Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twenty-First Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

#### Reservation Of Rights

57. The Debtors expressly reserve the right to amend, modify, or supplement this Twenty-First Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twenty-First Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

#### Responses To Objections

58. Responses to the Twenty-First Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

##### O. Filing And Service Of Responses

59. To contest an objection, responses (each, a "Response"), if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's

case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on October 18, 2007.**

P. Contents Of Responses

60. Every Response to this Twenty-First Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and



(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

Q. Timely Response Required

61. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twenty-First Omnibus Claims Objection.

62. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twenty-First Omnibus Claims Objection and who is served with the Twenty-First Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twenty-First Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

63. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

#### Replies To Responses

64. Replies to any Responses will be governed by the Claims Objection Procedures Order.

#### Service Of Twenty-First Omnibus Claims Objection Order

65. Service of any order with regard to this Twenty-First Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

#### Further Information

66. Questions about this Twenty-First Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100,

Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

67. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 26, 2006 (Docket No. 5418), and the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

68. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twenty-First Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, C-1, C-2, D-1,

D-2, D-3, E-1, and E-2, is attached hereto as Exhibit H. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits F-1, F-2, and F-3 is attached hereto as Exhibit I. Claimants will receive a copy of this Twenty-First Omnibus Claims Objection without Exhibits A through I hereto. Claimants will nonetheless be able to review Exhibits A through I hereto free of charge by accessing the Debtors' Legal Information Website ([www.delphidocket.com](http://www.delphidocket.com)). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

69. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
September 21, 2007

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 9331)  
Ron E. Meisler (RM 3026)  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
Four Times Square  
New York, New York 10036

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 16643	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)		Claim Number: 12006	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 08/21/2007			Date Filed: 07/28/2006		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
ALUMAX MILL PRODUCTS INC	Priority		ALUMAX MILL PRODUCTS INC	Priority:	
ALCOA INC	Administrative:		ALCOA	Administrative:	
8550 W BRYN MAWR AVE 10TH FL	Unsecured: \$759,966.06		8550 W BRYN MAWR AVE 10TH FL	Unsecured: \$713,498.23	
CHICAGO, IL 60631	Total: \$759,966.06		CHICAGO, IL 60631	Total: \$713,498.23	
			SPCP GROUP LLC		
			2 GREENWICH PLZ 1ST FL		
			GREENWICH, CT 06830		
Claim Number: 16639	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 145	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 08/10/2007			Date Filed: 10/28/2005		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
BOOTH INCORPORATED	Priority \$45,786.00		BOOTH INC	Priority: \$48,243.00	
671 E KITTLE RD	Administrative:		PO BOX 487	Administrative:	
MIO, MI 48647-876	Unsecured:		MIO, MI 48647	Unsecured:	
	Total: \$45,786.00			Total: \$48,243.00	
Claim Number: 12143	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)		Claim Number: 12142	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 07/28/2006			Date Filed: 07/28/2006		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
HYDRO ALUMINUM PRECISION TUBING	Priority		ORE HILL HUB FUND LTD	Priority:	
NORTH AMERICA LLC SUCCESSOR IN	Administrative:		650 FIFTH AVE 9TH FL	Administrative:	
INTEREST TO HYDRO ALUMINUM	Unsecured: \$16,662.24		NEW YORK, NY 10019	Unsecured: \$570,535.00	
ROCKLEDGE INC	Total: \$16,662.24			Total: \$570,535.00	
100 GUS HIPPI BLVD					
ROCKLEDGE, FL 32955					
Claim Number: 16659	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16701	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 10/10/2005			Date Filed: 09/06/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
KEN MAC METALS	Priority \$55,022.63		KEN MAC METALS A DIVISION OF	Priority:	
17901 ENGLEWOOD DR	Administrative:		THYSSENKRUPP METALS NA	Administrative:	
CLEVELAND, OH 44130	Unsecured:		LEWIS & KAPPES PC	Unsecured: \$562,944.68	
	Total: \$55,022.63		ONE AMERICAN SQUARE STE 2500	Total: \$562,944.68	
			INDIANAPOLIS, IN 46282		

\*UNL stands for unliquidated

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 16648 Date Filed: 08/31/2007 Creditor's Name and Address:  NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority \$7,938,701.29 Administrative: Unsecured: \$29,749.59  Total: \$7,968,450.88	Claim Number: 9824 Date Filed: 07/11/2006 Creditor's Name and Address:  NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority: \$20,082,602.46 Administrative: Unsecured: \$29,749.59  Total: \$20,112,352.05
Claim Number: 16646 Date Filed: 08/27/2007 Creditor's Name and Address:  NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority Administrative: \$7,775,078.32 Unsecured:  Total: \$7,775,078.32	Claim Number: 9824 Date Filed: 07/11/2006 Creditor's Name and Address:  NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured:  Priority: \$20,082,602.46 Administrative: Unsecured: \$29,749.59  Total: \$20,112,352.05
Claim Number: 16638 Date Filed: 08/07/2007 Creditor's Name and Address:  SECRETARY OF LABOR ON BEHALF OF THE DELPHI PERSONAL SAVINGS PLAN FOR HRLY EMPLOYEES IN THE US DEPARTMENT OF LABOR OFFICE OF SOLICITOR 230 S DEARBOR ST 8TH FL CHICAGO, IL 60604	Debtor: DELPHI CORPORATION (05-44481)  Secured:  Priority Administrative: Unsecured: \$3,232,133.00  Total: \$3,232,133.00	Claim Number: 15135 Date Filed: 07/31/2006 Creditor's Name and Address:  SECRETARY OF LABOR ON BEHALF OF THE DELPHI PERSONAL SAVINGS PLAN FOR HOURLY RATE EMPLOYEES IN THE UNITED STATES US DEPT OF LABOR OFFICE OF THE SOLICITOR 230 S DEARBORN ST 8TH FLOOR CHICAGO, IL 60604	Debtor: DELPHI CORPORATION (05-44481)  Secured:  Priority: Administrative: Unsecured: UNL  Total: UNL

Total Claims to be Expunged: 7  
Total Asserted Amount to be Expunged: \$19,853,099.13

\*UNL stands for unliquidated

**EXHIBIT B - UNTIMELY EQUITY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MARIAN WELCSH 6990 LOCKWOOD BLVD YOUNGSTOWN, OH 44512-4013	16708	Secured: Priority: \$20,000.00 Administrative: Unsecured: _____ Total: \$20,000.00	09/17/2007	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>1</b>		<b>\$20,000.00</b>



**EXHIBIT C-1 - INSUFFICIENTLY DOCUMENTED CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CYNTHIA L DARBY 3577 COMPTON PKWY SAINT CHARLES, MO 63301-4078	15894	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	08/09/2006	DELPHI CORPORATION (05-44481)
ROCKWELL AUTOMATION 1201 S SECOND ST MILWAUKEE, WI 53204	2474	Secured: Priority: Administrative: Unsecured: \$22,591.99 Total: \$22,591.99	04/03/2006	DELPHI CORPORATION (05-44481)
ROGER D NEWELL 5952 PHELPS CT OTTER LAKE, MI 48464-0029	15878	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	08/09/2006	DELPHI CORPORATION (05-44481)
SBC ADVANCED SOLUTIONS INC PO BOX 981268 WEST SACRAMENTO, CA 95798	912	Secured: Priority: Administrative: Unsecured: \$3,841.74 Total: \$3,841.74	11/28/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	2103	Secured: Priority: Administrative: Unsecured: \$691,047.51 Total: \$691,047.51	02/23/2006	DELPHI CORPORATION (05-44481)
SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	1578	Secured: Priority: Administrative: Unsecured: \$373,508.42 Total: \$373,508.42	01/17/2006	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
SBC LONG DISTANCE INC PO BOX 981268 WEST SACRAMENTO, CA 95798	1579	Secured: Priority: Administrative: Unsecured: \$1,000.00 Total: \$1,000.00	01/17/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
VERONICA CHEMERS AND NICK CHEMERS JT TEN 1312 S CRESCENT PARK RIDGE, IL 60068-5362	15862	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	08/09/2006	DELPHI CORPORATION (05-44481)

\*UNL stands for unliquidated

**EXHIBIT C-1 - INSUFFICIENTLY DOCUMENTED CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
<b>Total:</b>		<b>8</b>		<b>\$1,091,989.66</b>

**EXHIBIT C-2 - UNTIMELY INSUFFICIENTLY DOCUMENTED CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LEWIS HELEN PO BOX 418 FORT DEFIANCE, AZ 86504	16365	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	10/12/2006	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>1</b>		<b>UNL</b>

**EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AKEBONO CORPORATION DICKINSON WRIGHT PLLC 301 E LIBERTY STE 500 ANN ARBOR, MI 48104-2266	2433	Secured: Priority: Administrative: Unsecured: \$231,027.90 Total: \$231,027.90	03/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL AS ASSIGNEE FOR CARRIER TERMINAL SERVICES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	2316	Secured: Priority: Administrative: Unsecured: \$8,125.00 Total: \$8,125.00	03/17/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ATUL PASRICHA 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14020	Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BELCO TOOL & MFG INC 225 TERRACE ST EXT MEADVILLE, PA 16335	6145	Secured: Priority: \$10,000.00 Administrative: Unsecured: \$32,939.00 Total: \$42,939.00	05/17/2006	DELPHI CORPORATION (05-44481)
DAEWOO INTERNATIONAL AMERICA CORP 85 CHALLENGER RD RIDGEFIELD PARK, NJ 07660	16668	Secured: Priority: \$24,135.26 Administrative: Unsecured: Total: \$24,135.26	10/10/2005	DELPHI CORPORATION (05-44481)
FLOYD MANUFACTURING CO INC COHN BIRNBAUM & SHEA PC 100 PEARL ST 12TH FL HARTFORD, CT 06103	16679	Secured: Priority: \$13,456.71 Administrative: Unsecured: Total: \$13,456.71	10/12/2005	DELPHI CORPORATION (05-44481)
HYDRA LOCK CORP 25000 JOY BLVD MOUNT CLEMENS, MI 48043	3890	Secured: Priority: Administrative: Unsecured: \$4,420.00 Total: \$4,420.00	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LAURA J MARION JAFFEE RAITT HEUER & WIESS PC 27777 FRANKLIN RD STE 2500 SOUTHFIELD, MI 48034	12219	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/28/2006	DELPHI CORPORATION (05-44481)

\*UNL stands for unliquidated

**EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MACOMB COUNTY FRIEND OF COURT ACCT OF ANTHONY ARAGONA CASE D9227828 40 N MAIN 6TH FL CTY CT BLDG MT CLEMENS, MI 38074-5246	8383	Secured: Priority: \$1,522.11 Administrative: Unsecured: Total: \$1,522.11	06/22/2006	DELPHI CORPORATION (05-44481)
MACOMB COUNTY FRIEND OF COURT ACCT OF DAVID C COLLINS CASE 93 1253 DM 40 N MAIN ST MT CLEMENS, MI 38172-2812	8382	Secured: Priority: \$24,900.47 Administrative: Unsecured: Total: \$24,900.47	06/22/2006	DELPHI CORPORATION (05-44481)
METALDYNE CORPORATION AND METALDYNE COMPANY LLC 47603 HALYARD PLYMOUTH, MI 48170	11935	Secured: \$166,572.04 Priority: Administrative: Unsecured: Total: \$166,572.04	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
NOBLE USA INC 5450 MEADOWBROOK INDUSTRIAL CT ROLLING MEADOWS, IL 60008	16689	Secured: Priority: \$25,804.80 Administrative: Unsecured: Total: \$25,804.80	10/17/2005	DELPHI CORPORATION (05-44481)
PAMELA GELLER 1715 CARRINGTON WY BLOOMFIELD, MI 48302	12147	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/28/2006	DELPHI CORPORATION (05-44481)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14021	Secured: Priority: \$10,000.00 Administrative: Unsecured: UNL Total: \$10,000.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14022	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI MEDICAL SYSTEMS CORPORATION (05-44529)

\*UNL stands for unliquidated

**EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14024	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14023	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14019	Secured: Priority: \$10,000.00 Administrative: Unsecured: UNL Total: \$10,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14025	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI TECHNOLOGIES, INC (05-44554)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14026	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593)
SABO USA DEAN & FULKERSON PC 801 W BIG BEAVER 5TH FL TROY, MI 48084-4767	16651	Secured: Priority: \$6,524.28 Administrative: Unsecured: Total: \$6,524.28	10/21/2005	DELPHI CORPORATION (05-44481)
SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	1583	Secured: Priority: Administrative: Unsecured: \$21.91 Total: \$21.91	01/17/2006	DELPHI INTERNATIONAL HOLDINGS CORP (05-44591)
SBC YELLOW PAGES 100 E BIG BEAVER TROY, MI 48083	563	Secured: Priority: Administrative: Unsecured: \$103.31 Total: \$103.31	11/14/2005	DELPHI CORPORATION (05-44481)

\*UNL stands for unliquidated

**EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SHOICHIRO IRIMAJIRI SHOICHIRO IRIMAJIRI INC 7F SHIODOME SUPERIOR BLDG 1 7 10 SHINBASHI MINATO KU TOKYO, 105 0004 JAPAN	11109	Secured: Priority: UNL Administrative: Unsecured: \$746,250.00 Total: \$746,250.00	07/26/2006	DELPHI CORPORATION (05-44481)
TAIHO CORPORATION OF AMERICA MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	16677	Secured: Priority: \$67,767.00 Administrative: Unsecured: Total: \$67,767.00	10/13/2005	DELPHI CORPORATION (05-44481)
THE AMERICAN TEAM INC DIRECTOR OF FINANCE 42050 EXECUTIVE DR HARRISON TOWNSHIP, MI 48045-1311	16671	Secured: Priority: \$1,575.97 Administrative: Unsecured: Total: \$1,575.97	10/12/2005	DELPHI CORPORATION (05-44481)
THE OAKWOOD GROUP 1100 OAKWOOD BLVD DEARBORN, MI 48124	6066	Secured: \$11,695.30 Priority: Administrative: Unsecured: Total: \$11,695.30	05/16/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
<b>Total:</b>		<b>27</b>		<b>\$1,396,841.06</b>

\*UNL stands for unliquidated

**EXHIBIT D-2 - UNTIMELY BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ARNOPALLET CORPORATION HOPPER BLACKWELL P C 111 MONUMENT CIR STE 452 INDIANAPOLIS, IN 46204	16635	Secured: Priority: Administrative: Unsecured: \$26,900.00 Total: \$26,900.00	07/31/2007	DELPHI CORPORATION (05-44481)
NEW YORK STATE DEPARTMENT OF HEALTH NYS OFFICE OF THE ATTORNEY GENERAL 120 BROADWAY NEW YORK, NY 10271	16634	Secured: Priority: Administrative: Unsecured: \$77.68 Total: \$77.68	07/30/2007	DELPHI CORPORATION (05-44481)

**Total: 2 \$26,977.68**



**EXHIBIT D-3 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	16647	Secured: Priority: Administrative: \$1,440.81 Unsecured: Total: \$1,440.81	08/27/2007	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695	16649	Secured: Priority: Administrative: \$36,000.00 Unsecured: Total: \$36,000.00	08/04/2007	DELPHI CORPORATION (05-44481)

**Total: 2 \$37,440.81**

**EXHIBIT E-1 - UNTIMELY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AT&T GLOBAL SERVICES FKA SBC GLOBAL AT&T INC 1 AT&T WAY RM 3A218 BEDMINSTER, NJ 07921	16636	Secured: Priority: Administrative: Unsecured: <u>\$751,745.35</u> Total: <u>\$751,745.35</u>	08/06/2007	DELPHI CORPORATION (05-44481)
AT&T GLOBAL SERVICES FKA SBC GLOBAL AT&T INC 1 AT&T WAY RM 3A218 BEDMINSTER, NJ 07921	16637	Secured: Priority: Administrative: Unsecured: <u>\$647,310.88</u> Total: <u>\$647,310.88</u>	08/06/2007	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
C&S LOGOS PATENT AND LAW OFFICE KPO BOX 103 SEOUL, 110 601 KOREA, REPUBLIC OF	16641	Secured: Priority: Administrative: Unsecured: <u>\$28,500.00</u> Total: <u>\$28,500.00</u>	08/13/2007	DELPHI TECHNOLOGIES, INC (05-44554)
MARSILLI & CO S P A MILES & STOCKBRIDGE PC 10 LIGHT ST BALTIMORE, MD 21202	16642	Secured: Priority: Administrative: Unsecured: <u>\$37,585.30</u> Total: <u>\$37,585.30</u>	08/16/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ULTRASEAL 4403 CONCOURSE DR STE C ANN ARBOR, MI 48108	16706	Secured: Priority: Administrative: Unsecured: <u>\$19,525.44</u> Total: <u>\$19,525.44</u>	09/14/2007	DELPHI CORPORATION (05-44481)
WOLPERT KENNETH D DBA GRAHAM SALES & ENGINEERING 2699 WHITE RD STE NO 255 IRVINE, CA 92614	16632	Secured: Priority: Administrative: Unsecured: <u>\$7,810.00</u> Total: <u>\$7,810.00</u>	07/27/2007	DELPHI CORPORATION (05-44481)

**Total: 6 \$1,492,476.97**

**EXHIBIT E-2 - UNTIMELY TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
GUILFORD COUNTY TAX DEPARTMENT PO BOX 3328 GREENSBORO, NC 27402	16621	Secured: Priority: \$117.84 Administrative: Unsecured: _____ Total: \$117.84	07/03/2007	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	16633	Secured: Priority: Administrative: Unsecured: \$12,954,363.21 Total: \$12,954,363.21	07/30/2007	DELPHI CORPORATION (05-44481)
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695	16650	Secured: Priority: \$133,911.40 Administrative: Unsecured: _____ Total: \$133,911.40	09/04/2007	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>3</b>		<b>\$13,088,392.45</b>

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8286 Date Filed: 06/20/2006 Docketed Total: \$191,365.69 Filing Creditor Name and Address: ACTCO TOOL AND MANUFACTURING COMPANY THE QUINN LAW FIRM 2222 W GRANDVIEW BLVD ERIE, PA 16506	Claim Holder Name and Address  ACTCO TOOL AND MANUFACTURING COMPANY THE QUINN LAW FIRM 2222 W GRANDVIEW BLVD ERIE, PA 16506  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$191,365.69  \$191,365.69	   

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

## EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9383 Date Filed: 07/12/2006 Docketed Total: \$450.00 Filing Creditor Name and Address: AIM PRODUCTS 9100 HENRI BOURASSA E MONTREAL QUEBEC, H1E 2S4 CANADA	Claim Holder Name and Address  AIM PRODUCTS 9100 HENRI BOURASSA E MONTREAL QUEBEC, H1E 2S4 CANADA  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$450.00  \$450.00	  <

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 2317 Date Filed: 03/16/2006 Docketed Total: \$88,316.34 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Claim Holder Name and Address  ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$88,316.34</td></tr><tr><td></td><td></td><td></td><td>\$88,316.34</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$88,316.34				\$88,316.34	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$35,399.20</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$35,399.20</td></tr><tr><td></td><td></td><td></td><td>\$35,399.20</td></tr></table>			Modified Total:	\$35,399.20	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$35,399.20				\$35,399.20
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$88,316.34																											
			\$88,316.34																											
		Modified Total:	\$35,399.20																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$35,399.20																											
			\$35,399.20																											
Claim: 7506 Date Filed: 06/05/2006 Docketed Total: \$4,424,985.53 Filing Creditor Name and Address: AT&T CORP 1355 W UNIVERSITY DR MESA, AZ 85021	Claim Holder Name and Address  AT&T CORP 1355 W UNIVERSITY DR MESA, AZ 85021  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$4,424,985.53</td></tr><tr><td></td><td></td><td></td><td>\$4,424,985.53</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$4,424,985.53				\$4,424,985.53	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$4,047,181.85</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,047,181.85</td></tr><tr><td></td><td></td><td></td><td>\$4,047,181.85</td></tr></table>			Modified Total:	\$4,047,181.85	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,047,181.85				\$4,047,181.85
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$4,424,985.53																											
			\$4,424,985.53																											
		Modified Total:	\$4,047,181.85																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$4,047,181.85																											
			\$4,047,181.85																											
Claim: 1772 Date Filed: 02/03/2006 Docketed Total: \$610,197.60 Filing Creditor Name and Address: CITATION FOUNDRY CORP JPMORGAN CHASE BANK NA AS ASSIGNEE OF CITATION FOUNDRY CORP 270 PARK AVE 17TH FL NEW YORK, NY 10017	Claim Holder Name and Address  JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$341,532.88</td><td>\$268,664.72</td></tr><tr><td></td><td></td><td>\$341,532.88</td><td>\$268,664.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$341,532.88	\$268,664.72			\$341,532.88	\$268,664.72	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$598,042.84</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$0.00</td><td>\$598,042.84</td></tr><tr><td></td><td></td><td>\$0.00</td><td>\$598,042.84</td></tr></table>			Modified Total:	\$598,042.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$0.00	\$598,042.84			\$0.00	\$598,042.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$341,532.88	\$268,664.72																											
		\$341,532.88	\$268,664.72																											
		Modified Total:	\$598,042.84																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$0.00	\$598,042.84																											
		\$0.00	\$598,042.84																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 4157 Date Filed: 05/01/2006 Docketed Total: \$38,757.32 Filing Creditor Name and Address: CITY OF SAGINAW 1315 S WASHINGTON RM 105 SAGINAW, MI 48601	Claim Holder Name and Address  CITY OF SAGINAW 1315 S WASHINGTON RM 105 SAGINAW, MI 48601  <u>Case Number*</u> 05-44481  <u>Secured</u> \$38,757.32  <u>Priority</u>  <u>Unsecured</u>  \$38,757.32	  

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 12685 Date Filed: 07/28/2006 Docketed Total: \$91,628.77 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$91,628.77</td></tr><tr><td></td><td></td><td></td><td>\$91,628.77</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$91,628.77				\$91,628.77	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$75,781.77</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$75,781.77</td></tr><tr><td></td><td></td><td></td><td>\$75,781.77</td></tr></table>			Modified Total:	\$75,781.77	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$75,781.77				\$75,781.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$91,628.77																											
			\$91,628.77																											
		Modified Total:	\$75,781.77																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$75,781.77																											
			\$75,781.77																											
Claim: 14664 Date Filed: 07/31/2006 Docketed Total: \$2,624,997.09 Filing Creditor Name and Address: COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST COOPER STANDARD AUTOMOTIVE 39550 ORCHARD HILL PL NOVI, MI 48376	Claim Holder Name and Address  DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,624,997.09</td></tr><tr><td></td><td></td><td></td><td>\$2,624,997.09</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,624,997.09				\$2,624,997.09	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$2,093,118.87</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,093,118.87</td></tr><tr><td></td><td></td><td></td><td>\$2,093,118.87</td></tr></table>			Modified Total:	\$2,093,118.87	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,093,118.87				\$2,093,118.87
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$2,624,997.09																											
			\$2,624,997.09																											
		Modified Total:	\$2,093,118.87																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,093,118.87																											
			\$2,093,118.87																											
Claim: 2337 Date Filed: 03/20/2006 Docketed Total: \$87,229.82 Filing Creditor Name and Address: D A STUART COMPANY 4580 WEAVER PKWY WARRENVILLE, IL 60555	Claim Holder Name and Address  FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS STE 2305 NEW YORK, NY 10001  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$87,229.82</td></tr><tr><td></td><td></td><td></td><td>\$87,229.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$87,229.82				\$87,229.82	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$41,210.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$41,210.00</td></tr><tr><td></td><td></td><td></td><td>\$41,210.00</td></tr></table>			Modified Total:	\$41,210.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,210.00				\$41,210.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$87,229.82																											
			\$87,229.82																											
		Modified Total:	\$41,210.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$41,210.00																											
			\$41,210.00																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated



EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15663 Date Filed: 07/31/2006 Docketed Total: \$154,367.70 Filing Creditor Name and Address: DUN & BRADSTREET PO BOX 5126 TIMONIUM, MD 21094	Claim Holder Name and Address  DUN & BRADSTREET PO BOX 5126 TIMONIUM, MD 21094  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640\$154,367.70 \$154,367.70	  <

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9925 Date Filed: 07/19/2006 Docketed Total: \$1,686.25 Filing Creditor Name and Address: EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAN & NAGELBERG LLP 333 W WACKER DR STE 2700 CHICAGO, IL 60606-1227	Claim Holder Name and Address  EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAN & NAGELBERG LLP 333 W WACKER DR STE 2700 CHICAGO, IL 60606-1227  <u>Case Number*</u> 05-44567  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$1,686.25  \$1,686.25	  

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
Claim: 4465 Date Filed: 05/02/2006 Docketed Total: \$116,942.39 Filing Creditor Name and Address: FICOSA NORTH AMERICA SA DE CV AV LAS TORRES 404 PARQUE INDUSTRIAL ESCOBEDO ESCOBEDO NL, CP 66050 MEXICO	Claim Holder Name and Address  HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$116,942.39</td></tr><tr><td></td><td></td><td></td><td>\$116,942.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$116,942.39				\$116,942.39	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$100,824.47</td></tr><tr><td></td><td></td><td></td><td>\$100,824.47</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$100,824.47				\$100,824.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$116,942.39																							
			\$116,942.39																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$100,824.47																							
			\$100,824.47																							
Claim: 7066 Date Filed: 05/30/2006 Docketed Total: \$18,484.50 Filing Creditor Name and Address: FISHER UNITECH INC 1150 STEPHENSON HWY TROY, MI 48083-1187	Claim Holder Name and Address  FISHER UNITECH INC 1150 STEPHENSON HWY TROY, MI 48083-1187  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$18,484.50</td></tr><tr><td></td><td></td><td></td><td>\$18,484.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$18,484.50				\$18,484.50	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$18,484.50</td></tr><tr><td></td><td></td><td></td><td>\$18,484.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$18,484.50				\$18,484.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$18,484.50																							
			\$18,484.50																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$18,484.50																							
			\$18,484.50																							
Claim: 10192 Date Filed: 07/21/2006 Docketed Total: \$5,295.00 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name and Address  GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$5,295.00</td></tr><tr><td></td><td></td><td></td><td>\$5,295.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$5,295.00				\$5,295.00	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,833.00</td></tr><tr><td></td><td></td><td></td><td>\$1,833.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,833.00				\$1,833.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$5,295.00																							
			\$5,295.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$1,833.00																							
			\$1,833.00																							

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 11939 Date Filed: 07/28/2006 Docketed Total: \$757.82 Filing Creditor Name and Address: GE POLYMERSHAPES C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078	Claim Holder Name and Address  GE POLYMERSHAPES C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$757.82</td></tr><tr><td></td><td></td><td></td><td>\$757.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$757.82				\$757.82	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$430.28</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$430.28</td></tr><tr><td></td><td></td><td></td><td>\$430.28</td></tr></table>			Modified Total:	\$430.28	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$430.28				\$430.28
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$757.82																											
			\$757.82																											
		Modified Total:	\$430.28																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$430.28																											
			\$430.28																											
Claim: 967 Date Filed: 12/02/2005 Docketed Total: \$16,053.10 Filing Creditor Name and Address: GLT 3341 SUCCESSFUL WY DAYTON, OH 45414	Claim Holder Name and Address  GLT 3341 SUCCESSFUL WY DAYTON, OH 45414  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$16,053.10</td></tr><tr><td></td><td></td><td></td><td>\$16,053.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$16,053.10				\$16,053.10	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$16,053.10</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$16,053.10</td></tr><tr><td></td><td></td><td></td><td>\$16,053.10</td></tr></table>			Modified Total:	\$16,053.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$16,053.10				\$16,053.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$16,053.10																											
			\$16,053.10																											
		Modified Total:	\$16,053.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$16,053.10																											
			\$16,053.10																											
Claim: 15086 Date Filed: 07/28/2006 Docketed Total: \$10,800,051.81 Filing Creditor Name and Address: GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004	Claim Holder Name and Address  GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,800,051.81</td></tr><tr><td></td><td></td><td></td><td>\$10,800,051.81</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,800,051.81				\$10,800,051.81	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$10,403,953.43</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,403,953.43</td></tr><tr><td></td><td></td><td></td><td>\$10,403,953.43</td></tr></table>			Modified Total:	\$10,403,953.43	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,403,953.43				\$10,403,953.43
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$10,800,051.81																											
			\$10,800,051.81																											
		Modified Total:	\$10,403,953.43																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$10,403,953.43																											
			\$10,403,953.43																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
<div>Claim: 991</div> <div>Date Filed: 12/05/2005</div> <div>Docketed Total: \$50,545.72</div> <div>Filing Creditor Name and Address: GOODWILL INDUSTRIES OF MID MICHIGAN 501 S AVERILL FLINT, MI 48506</div>	<div>Claim Holder Name and Address</div> <div>HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</div> <div>Docketed Total: \$50,545.72</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td></td><td>\$50,545.72</td></tr><tr><td></td><td></td><td></td><td>\$50,545.72</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$50,545.72				\$50,545.72	<div>Modified Total: \$49,699.72</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$49,699.72</td></tr><tr><td></td><td></td><td></td><td>\$49,699.72</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$49,699.72				\$49,699.72				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$50,545.72																											
			\$50,545.72																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$49,699.72																											
			\$49,699.72																											
<div>Claim: 668</div> <div>Date Filed: 11/18/2005</div> <div>Docketed Total: \$356,407.35</div> <div>Filing Creditor Name and Address: HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA</div>	<div>Claim Holder Name and Address</div> <div>HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA</div> <div>Docketed Total: \$356,407.35</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td></td><td>\$356,407.35</td></tr><tr><td></td><td></td><td></td><td>\$356,407.35</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$356,407.35				\$356,407.35	<div>Modified Total: \$285,519.65</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$285,519.65</td></tr><tr><td></td><td></td><td></td><td>\$285,519.65</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$285,519.65				\$285,519.65				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$356,407.35																											
			\$356,407.35																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$285,519.65																											
			\$285,519.65																											
<div>Claim: 10656</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$781,205.06</div> <div>Filing Creditor Name and Address: HENKEL CORPORATION HENKEL ELECTRONICS 15051 E DON JULIAN RD INDUSTRY, CA 91746</div>	<div>Claim Holder Name and Address</div> <div>HENKEL CORPORATION HENKEL ELECTRONICS 15051 E DON JULIAN RD INDUSTRY, CA 91746</div> <div>Docketed Total: \$781,205.06</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$781,205.06</td></tr><tr><td></td><td></td><td></td><td>\$781,205.06</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$781,205.06				\$781,205.06	<div>Modified Total: \$417,668.32</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$417,092.32</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$576.00</td></tr><tr><td></td><td></td><td></td><td>\$417,668.32</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$417,092.32	05-44624			\$576.00				\$417,668.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$781,205.06																											
			\$781,205.06																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$417,092.32																											
05-44624			\$576.00																											
			\$417,668.32																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 10681 Date Filed: 07/25/2006 Docketed Total: \$781,205.06 Filing Creditor Name and Address: HENKEL CORPORATION HENKEL ELECTRONICS 15051 E DON JULIAN RD INDUSTRY, CA 91746	Claim Holder Name and Address  HENKEL CORPORATION HENKEL ELECTRONICS 15051 E DON JULIAN RD INDUSTRY, CA 91746  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$781,205.06</td></tr><tr><td></td><td></td><td></td><td>\$781,205.06</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$781,205.06				\$781,205.06	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$3,460.15</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$3,460.15</td></tr><tr><td></td><td></td><td></td><td>\$3,460.15</td></tr></table>			Modified Total:	\$3,460.15	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$3,460.15				\$3,460.15
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$781,205.06																											
			\$781,205.06																											
		Modified Total:	\$3,460.15																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$3,460.15																											
			\$3,460.15																											
Claim: 13249 Date Filed: 07/31/2006 Docketed Total: \$14,112.30 Filing Creditor Name and Address: HENKEL CORPORATION SOVEREIGN COMMERCIAL GROUP PO BOX 485 AVON, OH 44011	Claim Holder Name and Address  HENKEL CORPORATION SOVEREIGN COMMERCIAL GROUP PO BOX 485 AVON, OH 44011  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$14,112.30</td></tr><tr><td></td><td></td><td></td><td>\$14,112.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$14,112.30				\$14,112.30	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$10,358.10</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,358.10</td></tr><tr><td></td><td></td><td></td><td>\$10,358.10</td></tr></table>			Modified Total:	\$10,358.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,358.10				\$10,358.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$14,112.30																											
			\$14,112.30																											
		Modified Total:	\$10,358.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$10,358.10																											
			\$10,358.10																											
Claim: 6497 Date Filed: 05/22/2006 Docketed Total: \$67,576.91 Filing Creditor Name and Address: HENKEL SURFACE TECHNOLOGIES 32100 STEPHENSON HWY MADISON HEIGHTS, MI 48071	Claim Holder Name and Address  HENKEL SURFACE TECHNOLOGIES 32100 STEPHENSON HWY MADISON HEIGHTS, MI 48071  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$67,576.91</td></tr><tr><td></td><td></td><td></td><td>\$67,576.91</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$67,576.91				\$67,576.91	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$67,576.91</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$67,576.91</td></tr><tr><td></td><td></td><td></td><td>\$67,576.91</td></tr></table>			Modified Total:	\$67,576.91	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$67,576.91				\$67,576.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$67,576.91																											
			\$67,576.91																											
		Modified Total:	\$67,576.91																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$67,576.91																											
			\$67,576.91																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 5305 Date Filed: 05/08/2006 Docketed Total: \$54,475.88 Filing Creditor Name and Address: HERTZ EQUIPMENT RENTAL EFT PO BOX 26390 OKLAHOMA CITY, OK 73126-0390	Claim Holder Name and Address  HERTZ EQUIPMENT RENTAL EFT PO BOX 26390 OKLAHOMA CITY, OK 73126-0390  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$54,475.88</td></tr><tr><td></td><td></td><td></td><td>\$54,475.88</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$54,475.88				\$54,475.88	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$41,004.30</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$41,004.30</td></tr><tr><td></td><td></td><td></td><td>\$41,004.30</td></tr></table>			Modified Total:	\$41,004.30	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,004.30				\$41,004.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$54,475.88																											
			\$54,475.88																											
		Modified Total:	\$41,004.30																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$41,004.30																											
			\$41,004.30																											
Claim: 12255 Date Filed: 07/28/2006 Docketed Total: \$29,845.26 Filing Creditor Name and Address: HUTCHINSON SEAL DE MEXICO SA DE CV PELICANOS NO 313 COL SAN FERNANDO PARQUE INDUSTRIAL LOS OLIVOS ENSENADA BAJA CA, 22785 MEXICO	Claim Holder Name and Address  HUTCHINSON SEAL DE MEXICO SA DE CV PELICANOS NO 313 COL SAN FERNANDO PARQUE INDUSTRIAL LOS OLIVOS ENSENADA BAJA CA, 22785 MEXICO  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$29,845.26</td></tr><tr><td></td><td></td><td></td><td>\$29,845.26</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$29,845.26				\$29,845.26	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$4,344.74</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,344.74</td></tr><tr><td></td><td></td><td></td><td>\$4,344.74</td></tr></table>			Modified Total:	\$4,344.74	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,344.74				\$4,344.74
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$29,845.26																											
			\$29,845.26																											
		Modified Total:	\$4,344.74																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$4,344.74																											
			\$4,344.74																											
Claim: 12246 Date Filed: 07/28/2006 Docketed Total: \$18,691.05 Filing Creditor Name and Address: ILLINOIS TOOL WORKS INC TRANS TECH AMERICA 475 N GARY AVE CAROL STREAM, IL 60188-490	Claim Holder Name and Address  ILLINOIS TOOL WORKS INC TRANS TECH AMERICA 475 N GARY AVE CAROL STREAM, IL 60188-490  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$18,691.05</td></tr><tr><td></td><td></td><td></td><td>\$18,691.05</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$18,691.05				\$18,691.05	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$12,732.50</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,732.50</td></tr><tr><td></td><td></td><td></td><td>\$12,732.50</td></tr></table>			Modified Total:	\$12,732.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,732.50				\$12,732.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$18,691.05																											
			\$18,691.05																											
		Modified Total:	\$12,732.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$12,732.50																											
			\$12,732.50																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 8402 Date Filed: 06/23/2006 Docketed Total: \$15,524.25 Filing Creditor Name and Address: JUDD WIRE INC 124 TURNPIKE RD TURNERS FALLS, MA 01376	Claim Holder Name and Address  JPMORGAN CHASE BANK NA 270 PK AVE 17TH FL NEW YORK, NY 10017  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$15,524.25</td></tr><tr><td></td><td></td><td></td><td>\$15,524.25</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$15,524.25				\$15,524.25	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$15,524.25</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$15,524.25</td></tr><tr><td></td><td></td><td></td><td>\$15,524.25</td></tr></table>			Modified Total:	\$15,524.25	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$15,524.25				\$15,524.25				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$15,524.25																															
			\$15,524.25																															
		Modified Total:	\$15,524.25																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$15,524.25																															
			\$15,524.25																															
Claim: 105 Date Filed: 10/25/2005 Docketed Total: \$233,508.18 Filing Creditor Name and Address: KEATS MANUFACTURING CO 350 W HOLBROOK DR WHEELING, IL 60090	Claim Holder Name and Address  KEATS MANUFACTURING CO 350 W HOLBROOK DR WHEELING, IL 60090  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$233,508.18</td></tr><tr><td></td><td></td><td></td><td>\$233,508.18</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$233,508.18				\$233,508.18	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$48,538.95</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$3,034.10</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$45,504.85</td></tr><tr><td></td><td></td><td></td><td>\$48,538.95</td></tr></table>			Modified Total:	\$48,538.95	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$3,034.10	05-44640			\$45,504.85				\$48,538.95
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$233,508.18																															
			\$233,508.18																															
		Modified Total:	\$48,538.95																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44567			\$3,034.10																															
05-44640			\$45,504.85																															
			\$48,538.95																															
Claim: 104 Date Filed: 10/25/2005 Docketed Total: \$25,760.03 Filing Creditor Name and Address: KEATS SOUTHWEST INC 350 W HOLBROOK DR WHEELING, IL 60090	Claim Holder Name and Address  KEATS SOUTHWEST INC 350 W HOLBROOK DR WHEELING, IL 60090  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$25,760.03</td></tr><tr><td></td><td></td><td></td><td>\$25,760.03</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$25,760.03				\$25,760.03	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$9,472.54</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,472.54</td></tr><tr><td></td><td></td><td></td><td>\$9,472.54</td></tr></table>			Modified Total:	\$9,472.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,472.54				\$9,472.54				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$25,760.03																															
			\$25,760.03																															
		Modified Total:	\$9,472.54																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$9,472.54																															
			\$9,472.54																															

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated



EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14109 Date Filed: 07/31/2006 Docketed Total: \$165,738.24 Filing Creditor Name and Address: KENSA LLC BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	Claim Holder Name and Address  KENSA LLC BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$165,738.24 \$165,738.24	   

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14186 Date Filed: 07/25/2006 Docketed Total: \$18,866.13 Filing Creditor Name and Address: LEHIGH SAFETY SHOE CO LLC 39 E CANAL ST NELSONVILLE, OH 45764	Claim Holder Name and Address  LEHIGH SAFETY SHOE CO LLC 39 E CANAL ST NELSONVILLE, OH 45764  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$18,866.13  \$18,866.13	  <

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 1370 Date Filed: 12/29/2005 Docketed Total: \$41,273.82 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE SCHAUMBURG, IL 60193</p>	<p>Claim Holder Name and Address  STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u> 05-44481</p>	<p>Modified Total: \$41,273.82</p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u> 05-44640      _____      _____      \$41,273.82 \$41,273.82</p>
<p>Claim: 7547 Date Filed: 06/06/2006 Docketed Total: \$653,828.81 Filing Creditor Name and Address: M&amp;Q PLASTIC PRODUCTS L P 1120 WELSH RD STE 170 NORTH WALES, PA 19454</p>	<p>Claim Holder Name and Address  GOLDMAN SACHS CREDIT PARTNERS LP ONE NEW YORK PLZ 42ND FL NEW YORK, NY 10004</p> <p>Docketed Total: \$653,828.81</p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u> 05-44640      _____      _____      \$653,828.81 \$653,828.81</p>	<p>Modified Total: \$627,270.58</p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u> 05-44640      _____      _____      \$627,270.58 \$627,270.58</p>
<p>Claim: 2038 Date Filed: 02/16/2006 Docketed Total: \$309.95 Filing Creditor Name and Address: MATHESON TRI GAS 959 RTE 46 E PARSIPPANY, NJ 07054</p>	<p>Claim Holder Name and Address  MATHESON TRI GAS 959 RTE 46 E PARSIPPANY, NJ 07054</p> <p>Docketed Total: \$309.95</p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u> 05-44481      _____      _____      \$309.95 \$309.95</p>	<p>Modified Total: \$309.95</p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u> 05-44640      _____      _____      \$309.95 \$309.95</p>

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 7488 Date Filed: 06/05/2006 Docketed Total: \$12,979.58 Filing Creditor Name and Address: MIBA SINTER AUSTRIA GMBH DR MITTERBAUER STRASSE 1 VORCHDORF, 04655 AUSTRIA	Claim Holder Name and Address  MIBA SINTER AUSTRIA GMBH DR MITTERBAUER STRASSE 1 VORCHDORF, 04655 AUSTRIA  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$12,979.58</td></tr><tr><td></td><td></td><td></td><td>\$12,979.58</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$12,979.58				\$12,979.58	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$12,979.58</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,979.58</td></tr><tr><td></td><td></td><td></td><td>\$12,979.58</td></tr></table>			Modified Total:	\$12,979.58	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,979.58				\$12,979.58
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$12,979.58																											
			\$12,979.58																											
		Modified Total:	\$12,979.58																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$12,979.58																											
			\$12,979.58																											
Claim: 16441 Date Filed: 12/01/2006 Docketed Total: \$188,413.44 Filing Creditor Name and Address: MIDWEST TOOL & DIE CORP ROTHBERG LOGAN & WARSCO LLP PO BOX 11647 FORT WAYNE, IN 46859-1647	Claim Holder Name and Address  MIDWEST TOOL & DIE CORP ROTHBERG LOGAN & WARSCO LLP PO BOX 11647 FORT WAYNE, IN 46859-1647  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$188,413.44</td></tr><tr><td></td><td></td><td></td><td>\$188,413.44</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$188,413.44				\$188,413.44	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$41,282.67</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$41,282.67</td></tr><tr><td></td><td></td><td></td><td>\$41,282.67</td></tr></table>			Modified Total:	\$41,282.67	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,282.67				\$41,282.67
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$188,413.44																											
			\$188,413.44																											
		Modified Total:	\$41,282.67																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$41,282.67																											
			\$41,282.67																											
Claim: 10075 Date Filed: 07/20/2006 Docketed Total: \$135,698.55 Filing Creditor Name and Address: O & R PRECISION GRINDING INC 5315 W 900 S GENEVA, IN 46740	Claim Holder Name and Address  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$135,698.55</td></tr><tr><td></td><td></td><td></td><td>\$135,698.55</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$135,698.55				\$135,698.55	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$21,161.75</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$21,161.75</td></tr><tr><td></td><td></td><td></td><td>\$21,161.75</td></tr></table>			Modified Total:	\$21,161.75	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$21,161.75				\$21,161.75
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$135,698.55																											
			\$135,698.55																											
		Modified Total:	\$21,161.75																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$21,161.75																											
			\$21,161.75																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15248 Date Filed: 07/31/2006 Docketed Total: \$10,095.08 Filing Creditor Name and Address: OPTICAL GAGING PRODUCTS INC 850 HUDSON AVE ROCHESTER, NY 14621	Claim Holder Name and Address  OPTICAL GAGING PRODUCTS INC 850 HUDSON AVE ROCHESTER, NY 14621  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$10,095.08  \$10,095.08	  

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 1125</div> <div>Date Filed: 12/12/2005</div> <div>Docketed Total: \$7,661.10</div> <div>Filing Creditor Name and Address: SBC DATACOMM PO BOX 981268 WEST SACRAMENTO, CA 95798</div>	<div>Claim Holder Name and Address</div> <div>SBC DATACOMM PO BOX 981268 WEST SACRAMENTO, CA 95798</div> <div>Docketed Total: \$7,661.10</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$7,661.10</div><div>\$7,661.10</div></div>	<div>Modified Total: \$6,885.03</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$6,885.03</div><div>\$6,885.03</div></div>
<div>Claim: 2529</div> <div>Date Filed: 04/03/2006</div> <div>Docketed Total: \$195.10</div> <div>Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268 W SACRAMENTO, CA 95798</div>	<div>Claim Holder Name and Address</div> <div>SBC GLOBAL PO BOX 981268 W SACRAMENTO, CA 95798</div> <div>Docketed Total: \$195.10</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44480</div><div>\$195.10</div><div>\$195.10</div></div>	<div>Modified Total: \$174.87</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$174.87</div><div>\$174.87</div></div>
<div>Claim: 1582</div> <div>Date Filed: 01/17/2006</div> <div>Docketed Total: \$110.32</div> <div>Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798</div>	<div>Claim Holder Name and Address</div> <div>SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798</div> <div>Docketed Total: \$110.32</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44612</div><div>\$110.32</div><div>\$110.32</div></div>	<div>Modified Total: \$84.94</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44612</div><div>\$84.94</div><div>\$84.94</div></div>
<div>Claim: 1584</div> <div>Date Filed: 01/17/2006</div> <div>Docketed Total: \$368.59</div> <div>Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798</div>	<div>Claim Holder Name and Address</div> <div>SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798</div> <div>Docketed Total: \$368.59</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44586</div><div>\$368.59</div><div>\$368.59</div></div>	<div>Modified Total: \$238.20</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$238.20</div><div>\$238.20</div></div>

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\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 1585 Date Filed: 01/17/2006 Docketed Total: \$602.51 Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	Claim Holder Name and Address  SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$602.51</td></tr><tr><td></td><td></td><td></td><td>\$602.51</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$602.51				\$602.51	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$336.91</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$336.91</td></tr><tr><td></td><td></td><td></td><td>\$336.91</td></tr></table>			Modified Total:	\$336.91	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$336.91				\$336.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$602.51																											
			\$602.51																											
		Modified Total:	\$336.91																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$336.91																											
			\$336.91																											
Claim: 2102 Date Filed: 02/21/2006 Docketed Total: \$29.60 Filing Creditor Name and Address: SBC LONG DISTANCE INC PO BOX 981268 WEST SACRAMENTO, CA 95798	Claim Holder Name and Address  SBC LONG DISTANCE INC PO BOX 981268 WEST SACRAMENTO, CA 95798  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$29.60</td></tr><tr><td></td><td></td><td></td><td>\$29.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$29.60				\$29.60	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$29.60</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44612</td><td></td><td></td><td>\$29.60</td></tr><tr><td></td><td></td><td></td><td>\$29.60</td></tr></table>			Modified Total:	\$29.60	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44612			\$29.60				\$29.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$29.60																											
			\$29.60																											
		Modified Total:	\$29.60																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44612			\$29.60																											
			\$29.60																											
Claim: 6922 Date Filed: 05/26/2006 Docketed Total: \$1,617.37 Filing Creditor Name and Address: SCHINDLER ELEVATOR CORP PO BOX 1935 MORRISTOWN, NJ 07962-1935	Claim Holder Name and Address  MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,617.37</td></tr><tr><td></td><td></td><td></td><td>\$1,617.37</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,617.37				\$1,617.37	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,617.37</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,617.37</td></tr><tr><td></td><td></td><td></td><td>\$1,617.37</td></tr></table>			Modified Total:	\$1,617.37	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,617.37				\$1,617.37
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$1,617.37																											
			\$1,617.37																											
		Modified Total:	\$1,617.37																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,617.37																											
			\$1,617.37																											

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\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Claim: 5842 Date Filed: 05/15/2006 Docketed Total: \$135,545.25 Filing Creditor Name and Address: SHUMSKY ENTERPRISES INC 811 E 4TH ST DAYTON, OH 45402	Claim Holder Name and Address  GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302  <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td></td><td>\$135,545.25</td></tr><tr><td></td><td></td><td></td><td>\$135,545.25</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$135,545.25				\$135,545.25	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$74,955.72</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><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\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated



EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 2964 Date Filed: 04/27/2006 Docketed Total: \$5,899.98 Filing Creditor Name and Address: SPX CORP LIGHTNIN 135 MOUNT READ BLVD ROCHESTER, NY 14611	Claim Holder Name and Address  SPX CORP LIGHTNIN 135 MOUNT READ BLVD ROCHESTER, NY 14611  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$5,899.98</td></tr><tr><td></td><td></td><td></td><td>\$5,899.98</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$5,899.98				\$5,899.98	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,899.98</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,899.98</td></tr><tr><td></td><td></td><td></td><td>\$5,899.98</td></tr></table>			Modified Total:	\$5,899.98	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,899.98				\$5,899.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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05-44640			\$5,899.98																											
			\$5,899.98																											
Claim: 9312 Date Filed: 07/11/2006 Docketed Total: \$55,193.34 Filing Creditor Name and Address: STEPHENSON CORPORATION 4401 WESTERN RD FLINT, MI 48506	Claim Holder Name and Address  STEPHENSON CORPORATION 4401 WESTERN RD FLINT, MI 48506  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$55,193.34</td></tr><tr><td></td><td></td><td></td><td>\$55,193.34</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$55,193.34				\$55,193.34	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$28,565.39</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,565.39</td></tr><tr><td></td><td></td><td></td><td>\$28,565.39</td></tr></table>			Modified Total:	\$28,565.39	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,565.39				\$28,565.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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			\$55,193.34																											
		Modified Total:	\$28,565.39																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$28,565.39																											
			\$28,565.39																											
Claim: 10016 Date Filed: 07/20/2006 Docketed Total: \$347,605.98 Filing Creditor Name and Address: VENTURE PLASTICS INC MARGULIES & LEVINSON LLP 30100 CHAGRIN BLVD NO 250 CLEVELAND, OH 44124	Claim Holder Name and Address  VENTURE PLASTICS INC MARGULIES & LEVINSON LLP 30100 CHAGRIN BLVD NO 250 CLEVELAND, OH 44124  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$347,605.98</td><td></td><td></td></tr><tr><td></td><td>\$347,605.98</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$347,605.98				\$347,605.98			<table><tr><td></td><td></td><td>Modified Total:</td><td>\$173,841.50</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$173,841.50</td></tr><tr><td></td><td></td><td></td><td>\$173,841.50</td></tr></table>			Modified Total:	\$173,841.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$173,841.50				\$173,841.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$347,605.98																													
	\$347,605.98																													
		Modified Total:	\$173,841.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$173,841.50																											
			\$173,841.50																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																								
Claim: 484 Date Filed: 11/10/2005 Docketed Total: \$35,043.24 Filing Creditor Name and Address: VIMELSA INTERNATIONAL SA DE CV AVE PRIMERA 867 COL NAZARIO ORTIZ SALTILLO COAH, 25100 MEXICO	Claim Holder Name and Address  VIMELSA INTERNATIONAL SA DE CV AVE PRIMERA 867 COL NAZARIO ORTIZ SALTILLO COAH, 25100 MEXICO  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$35,043.24</td></tr><tr><td></td><td></td><td></td><td>\$35,043.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$35,043.24				\$35,043.24	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$29,146.24</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$29,146.24</td></tr><tr><td></td><td></td><td></td><td>\$29,146.24</td></tr></table>			Modified Total:	\$29,146.24													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,146.24				\$29,146.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44481			\$35,043.24																																							
			\$35,043.24																																							
		Modified Total:	\$29,146.24																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$29,146.24																																							
			\$29,146.24																																							
Claim: 8760 Date Filed: 06/29/2006 Docketed Total: \$8,414.10 Filing Creditor Name and Address: WEBER SCREWDRIVING SYSTEM 1401 FRONT ST YORKTOWN HEIGHT, NY 10598	Claim Holder Name and Address  WEBER SCREWDRIVING SYSTEM 1401 FRONT ST YORKTOWN HEIGHT, NY 10598  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$8,414.10</td></tr><tr><td></td><td></td><td></td><td>\$8,414.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$8,414.10				\$8,414.10	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,298.00</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,298.00</td></tr><tr><td></td><td></td><td></td><td>\$5,298.00</td></tr></table>			Modified Total:	\$5,298.00													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,298.00				\$5,298.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44481			\$8,414.10																																							
			\$8,414.10																																							
		Modified Total:	\$5,298.00																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$5,298.00																																							
			\$5,298.00																																							
Claim: 10752 Date Filed: 07/25/2006 Docketed Total: \$121,998.56 Filing Creditor Name and Address: WIEGEL TOOL WORKS INC LEIBOWITZ LAW CENTER 420 W CLAYTON ST WAUKEGAN, IL 60085	Claim Holder Name and Address  WIEGEL TOOL WORKS INC LEIBOWITZ LAW CENTER 420 W CLAYTON ST WAUKEGAN, IL 60085  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$121,998.56</td></tr><tr><td></td><td></td><td></td><td>\$121,998.56</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$121,998.56				\$121,998.56	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$121,563.20</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$121,563.20</td></tr><tr><td></td><td></td><td></td><td>\$121,563.20</td></tr></table>			Modified Total:	\$121,563.20													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$121,563.20				\$121,563.20
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44567			\$121,998.56																																							
			\$121,998.56																																							
		Modified Total:	\$121,563.20																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44567			\$121,563.20																																							
			\$121,563.20																																							

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																							
Claim: 8695 Date Filed: 06/23/2006 Docketed Total: \$485,243.50 Filing Creditor Name and Address: XEROX CORPORATION XEROX CAPITAL SERVICES LLC PO BOX 660506 DALLAS, TX 75266-9937	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$485,243.50</td></tr><tr><td></td><td></td><td></td><td>\$485,243.50</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$485,243.50				\$485,243.50	<table><tbody><tr><td colspan="2">Modified Total:</td><td>\$409,568.12</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44612</td><td></td><td></td><td>\$41.04</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$408,442.54</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$109.70</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$974.84</td></tr><tr><td></td><td></td><td></td><td>\$409,568.12</td></tr></tbody></table>	Modified Total:		\$409,568.12	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44612			\$41.04	05-44640			\$408,442.54	05-44567			\$109.70	05-44624			\$974.84				\$409,568.12
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																						
05-44481			\$485,243.50																																						
			\$485,243.50																																						
Modified Total:		\$409,568.12																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																						
05-44612			\$41.04																																						
05-44640			\$408,442.54																																						
05-44567			\$109.70																																						
05-44624			\$974.84																																						
			\$409,568.12																																						
Claim: 10591 Date Filed: 07/25/2006 Docketed Total: \$3,180.05 Filing Creditor Name and Address: XPEDX 28401 SCHOOLCRAFT RD STE 400 LIVONIA, MI 48150-2238	Claim Holder Name and Address  XPEDX 28401 SCHOOLCRAFT RD STE 400 LIVONIA, MI 48150-2238  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$3,180.05</td></tr><tr><td></td><td></td><td></td><td>\$3,180.05</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,180.05				\$3,180.05	<table><tbody><tr><td colspan="2">Modified Total:</td><td>\$3,180.05</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$3,180.05</td></tr><tr><td></td><td></td><td></td><td>\$3,180.05</td></tr></tbody></table>	Modified Total:		\$3,180.05	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,180.05				\$3,180.05												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																						
05-44481			\$3,180.05																																						
			\$3,180.05																																						
Modified Total:		\$3,180.05																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																						
05-44640			\$3,180.05																																						
			\$3,180.05																																						
		<div>Total Claims to be Modified: 72</div> <div>Total Amount as Docketed: \$29,718,018.83</div> <div>Total Amount as Modified: \$24,829,536.10</div>																																							

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div> <div>Claim: 8458</div> <div>Date Filed: 06/19/2006</div> <div>Docketed Total: \$1,868.68</div> <div>Filing Creditor Name and Address:</div> <div>STATE OF WISCONSIN</div> <div>DEPARTMENT OF REVENUE</div> <div>2135 RIMROCK RD</div> <div>MADISON, WI 53713</div> </div>	<div> <div>Claim Holder Name and Address</div> <div>STATE OF WISCONSIN</div> <div>DEPARTMENT OF REVENUE</div> <div>2135 RIMROCK RD</div> <div>MADISON, WI 53713</div> <div> <div>Docketed Total:</div> <div>\$1,868.68</div> </div> <div> <div>Case Number*</div> <div>05-44623</div> </div> <div> <div>Secured</div> <div></div> </div> <div> <div>Priority</div> <div>\$1,727.11</div> </div> <div> <div>Unsecured</div> <div>\$141.57</div> </div> <div> <div></div> <div>\$1,727.11</div> </div> <div> <div></div> <div>\$141.57</div> </div> </div>	<div> <div>Modified Total:</div> <div>\$1,527.11</div> <div> <div>Case Number*</div> <div>05-44623</div> </div> <div> <div>Secured</div> <div></div> </div> <div> <div>Priority</div> <div>\$1,527.11</div> </div> <div> <div>Unsecured</div> <div>\$0.00</div> </div> <div> <div></div> <div>\$1,527.11</div> </div> <div> <div></div> <div>\$0.00</div> </div> </div>
		<div> <div>Total Claims to be Modified: 1</div> <div>Total Amount as Docketed: \$1,868.68</div> <div>Total Amount as Modified: \$1,527.11</div> </div>

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

Page 1 of 1

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2468 Date Filed: 04/03/2006 Docketed Total: \$517,747.63 Filing Creditor Name and Address: 3M COMPANY OFFICE OF GENERAL COUNSEL BLDG 220 9E 02 ST PAUL, MN 55144	Claim Holder Name and Address  3M COMPANY OFFICE OF GENERAL COUNSEL BLDG 220 9E 02 ST PAUL, MN 55144  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$517,747.63 \$517,747.63	  <

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 16692 Date Filed: 10/17/2005 Docketed Total: \$5,823.94 Filing Creditor Name and Address: AMERICAN AIKOKU ALPHA INC MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	Claim Holder Name and Address  AMERICAN AIKOKU ALPHA INC MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$5,823.94</td><td></td></tr><tr><td></td><td></td><td>\$5,823.94</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$5,823.94				\$5,823.94		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,823.94</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$5,823.94</td><td></td></tr><tr><td></td><td></td><td>\$5,823.94</td><td></td></tr></table>			Modified Total:	\$5,823.94	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,823.94				\$5,823.94	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$5,823.94																												
		\$5,823.94																												
		Modified Total:	\$5,823.94																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$5,823.94																												
		\$5,823.94																												
Claim: 16680 Date Filed: 10/13/2005 Docketed Total: \$498.74 Filing Creditor Name and Address: AMERICAN MOLDED PRODUCTS OPERATIONS 51490 CELESTE DR SHELBY TOWNSHIP, MI 48315	Claim Holder Name and Address  AMERICAN MOLDED PRODUCTS OPERATIONS 51490 CELESTE DR SHELBY TOWNSHIP, MI 48315  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$498.74</td><td></td></tr><tr><td></td><td></td><td>\$498.74</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$498.74				\$498.74		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$498.74</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$498.74</td><td></td></tr><tr><td></td><td></td><td>\$498.74</td><td></td></tr></table>			Modified Total:	\$498.74	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$498.74				\$498.74	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$498.74																												
		\$498.74																												
		Modified Total:	\$498.74																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$498.74																												
		\$498.74																												
Claim: 16662 Date Filed: 10/12/2005 Docketed Total: \$9,760.00 Filing Creditor Name and Address: CARDONE INDUSTRIES INC 5501 WHITAKER AVE PHILADELPHIA, PA 19124-1799	Claim Holder Name and Address  CARDONE INDUSTRIES INC 5501 WHITAKER AVE PHILADELPHIA, PA 19124-1799  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$9,760.00</td><td></td></tr><tr><td></td><td></td><td>\$9,760.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$9,760.00				\$9,760.00		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$9,760.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44612</td><td></td><td>\$9,760.00</td><td></td></tr><tr><td></td><td></td><td>\$9,760.00</td><td></td></tr></table>			Modified Total:	\$9,760.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44612		\$9,760.00				\$9,760.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$9,760.00																												
		\$9,760.00																												
		Modified Total:	\$9,760.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44612		\$9,760.00																												
		\$9,760.00																												

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 1771 Date Filed: 02/03/2006 Docketed Total: \$200,547.61 Filing Creditor Name and Address: CASTWELL PRODUCTS INC JPMORGAN CHASE BANK NA AS ASSIGNEE OF CASTWELL PRODUCTS INC 270 PARK AVE 17TH FL NEW YORK, NY 10017	Claim Holder Name and Address  JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$47,499.91</td><td>\$153,047.70</td></tr><tr><td></td><td></td><td>\$47,499.91</td><td>\$153,047.70</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$47,499.91	\$153,047.70			\$47,499.91	\$153,047.70	   
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$47,499.91	\$153,047.70											
		\$47,499.91	\$153,047.70											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16666 Date Filed: 10/12/2005 Docketed Total: \$1,553.52 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7061	Claim Holder Name and Address  CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7061  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u> \$1,553.52  <u>Unsecured</u> \$1,553.52	   

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated



EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
Claim: 16670 Date Filed: 10/10/2005 Docketed Total: \$822.47 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7061	Claim Holder Name and Address  CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7061  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$822.47</td><td></td></tr><tr><td></td><td></td><td>\$822.47</td><td></td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$822.47				\$822.47		<table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$822.47</td><td></td></tr><tr><td></td><td></td><td>\$822.47</td><td></td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$822.47				\$822.47	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$822.47																								
		\$822.47																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$822.47																								
		\$822.47																								
Claim: 16685 Date Filed: 10/10/2005 Docketed Total: \$871.08 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7061	Claim Holder Name and Address  CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7061  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$871.08</td><td></td></tr><tr><td></td><td></td><td>\$871.08</td><td></td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$871.08				\$871.08		<table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$871.08</td><td></td></tr><tr><td></td><td></td><td>\$871.08</td><td></td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$871.08				\$871.08	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$871.08																								
		\$871.08																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$871.08																								
		\$871.08																								
Claim: 12370 Date Filed: 07/28/2006 Docketed Total: \$225,484.00 Filing Creditor Name and Address: COHERENT INC BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44507</td><td>UNL</td><td>UNL</td><td>\$225,484.00</td></tr><tr><td></td><td>UNL</td><td>UNL</td><td>\$225,484.00</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507	UNL	UNL	\$225,484.00		UNL	UNL	\$225,484.00	<table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44507</td><td>\$0.00</td><td>\$202,500.00</td><td>\$22,984.00</td></tr><tr><td></td><td>\$0.00</td><td>\$202,500.00</td><td>\$22,984.00</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507	\$0.00	\$202,500.00	\$22,984.00		\$0.00	\$202,500.00	\$22,984.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507	UNL	UNL	\$225,484.00																							
	UNL	UNL	\$225,484.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507	\$0.00	\$202,500.00	\$22,984.00																							
	\$0.00	\$202,500.00	\$22,984.00																							

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\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 16690 Date Filed: 10/12/2005 Docketed Total: \$4,434.68 Filing Creditor Name and Address: COILCRAFT INC 1102 SILVER LAKE RD CARY, IL 60013	Claim Holder Name and Address  COILCRAFT INC 1102 SILVER LAKE RD CARY, IL 60013  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$4,434.68</td><td></td></tr><tr><td></td><td></td><td>\$4,434.68</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$4,434.68				\$4,434.68		          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$4,434.68</td><td></td></tr><tr><td></td><td></td><td>\$4,434.68</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$4,434.68				\$4,434.68					
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$4,434.68																												
		\$4,434.68																												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$4,434.68																												
		\$4,434.68																												
Claim: 11440 Date Filed: 07/27/2006 Docketed Total: \$79,855.52 Filing Creditor Name and Address: CONSOLIDATED INDUSTRIAL CORP ST CLAIR PLASTICS DIV 30855 TETON PL CHESTERFIELD, MI 48047	Claim Holder Name and Address  CONSOLIDATED INDUSTRIAL CORP ST CLAIR PLASTICS DIV 30855 TETON PL CHESTERFIELD, MI 48047  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$79,855.52</td></tr><tr><td></td><td></td><td></td><td>\$79,855.52</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$79,855.52				\$79,855.52	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$3,795.99</td><td>\$63,199.86</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$3,008.56</td></tr><tr><td></td><td></td><td>\$3,795.99</td><td>\$66,208.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$3,795.99	\$63,199.86	05-44567			\$3,008.56			\$3,795.99	\$66,208.42
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$79,855.52																											
			\$79,855.52																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$3,795.99	\$63,199.86																											
05-44567			\$3,008.56																											
		\$3,795.99	\$66,208.42																											
Claim: 10380 Date Filed: 07/24/2006 Docketed Total: \$1,487,077.20 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF MEAD WESTVACO CORPORATION 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF MEAD WESTVACO CORPORATION 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$24,826.27</td><td></td><td>\$1,462,250.93</td></tr><tr><td></td><td>\$24,826.27</td><td></td><td>\$1,462,250.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$24,826.27		\$1,462,250.93		\$24,826.27		\$1,462,250.93	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$28,965.90</td><td>\$925,079.70</td></tr><tr><td></td><td></td><td>\$28,965.90</td><td>\$925,079.70</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$28,965.90	\$925,079.70			\$28,965.90	\$925,079.70				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$24,826.27		\$1,462,250.93																											
	\$24,826.27		\$1,462,250.93																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$28,965.90	\$925,079.70																											
		\$28,965.90	\$925,079.70																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
Claim: 11256 Date Filed: 07/27/2006 Docketed Total: \$2,405,898.43 Filing Creditor Name and Address: CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108	Claim Holder Name and Address  BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179  Docketed Total: \$1,950,968.78  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,950,968.78</td></tr><tr><td></td><td></td><td></td><td>\$1,950,968.78</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,950,968.78				\$1,950,968.78	          Modified Total: \$1,840,483.50  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,840,483.50</td></tr><tr><td></td><td></td><td></td><td>\$1,840,483.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,840,483.50				\$1,840,483.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,950,968.78																							
			\$1,950,968.78																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,840,483.50																							
			\$1,840,483.50																							
	Claim Holder Name and Address  CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108  Docketed Total: \$293,785.09  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$293,785.09</td></tr><tr><td></td><td></td><td></td><td>\$293,785.09</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$293,785.09				\$293,785.09	          Modified Total: \$164,265.01  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$164,265.01</td></tr><tr><td></td><td></td><td></td><td>\$164,265.01</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$164,265.01				\$164,265.01
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$293,785.09																							
			\$293,785.09																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$164,265.01																							
			\$164,265.01																							
Claim: 16699 Date Filed: 10/18/2005 Docketed Total: \$1,421.23 Filing Creditor Name and Address: DIODES INCORPORATED 3050 E HILLCREST DR STE 200 WESTLAKE VILLAGE, CA 91362	Claim Holder Name and Address  DIODES INCORPORATED 3050 E HILLCREST DR STE 200 WESTLAKE VILLAGE, CA 91362  Docketed Total: \$1,421.23  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$1,421.23</td><td></td></tr><tr><td></td><td></td><td>\$1,421.23</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$1,421.23				\$1,421.23		          Modified Total: \$1,421.23  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$1,421.23</td><td></td></tr><tr><td></td><td></td><td>\$1,421.23</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,421.23				\$1,421.23	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$1,421.23																								
		\$1,421.23																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$1,421.23																								
		\$1,421.23																								
Claim: 10490 Date Filed: 07/24/2006 Docketed Total: \$538,577.55 Filing Creditor Name and Address: DONALDSON COMPANY INC 1400 W 94TH ST BLOOMINGTON, MN 55431-2301	Claim Holder Name and Address  DONALDSON COMPANY INC 1400 W 94TH ST BLOOMINGTON, MN 55431-2301  Docketed Total: \$538,577.55  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>UNL</td><td></td><td>\$538,577.55</td></tr><tr><td></td><td>UNL</td><td></td><td>\$538,577.55</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL		\$538,577.55		UNL		\$538,577.55	          Modified Total: \$332,257.57  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$3,317.52</td><td>\$328,940.05</td></tr><tr><td></td><td></td><td>\$3,317.52</td><td>\$328,940.05</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$3,317.52	\$328,940.05			\$3,317.52	\$328,940.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	UNL		\$538,577.55																							
	UNL		\$538,577.55																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$3,317.52	\$328,940.05																							
		\$3,317.52	\$328,940.05																							

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 8285 Date Filed: 06/20/2006 Docketed Total: \$230,466.50 Filing Creditor Name and Address: DU PONT POWDER COATINGS USA IN 9800 GENARD RD HOUSTON, TX 77041	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$230,466.50</td></tr><tr><td></td><td></td><td></td><td>\$230,466.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$230,466.50				\$230,466.50	   
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$230,466.50											
			\$230,466.50											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16682 Date Filed: 10/12/2005 Docketed Total: \$9,009.31 Filing Creditor Name and Address: FOREST CITY TECHNOLOGIES INC 299 CLAY ST PO BOX 86 WELLINGTON, OH 44090	Claim Holder Name and Address  FOREST CITY TECHNOLOGIES INC 299 CLAY ST PO BOX 86 WELLINGTON, OH 44090  <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$9,009.31</div></div> <div><div>Unsecured</div><div></div></div> <div>\$9,009.31</div>	<div>Modified Total: \$9,009.31</div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$9,009.31</div></div> <div><div>Unsecured</div><div></div></div> <div>\$9,009.31</div>
Claim: 16664 Date Filed: 10/12/2005 Docketed Total: \$912.23 Filing Creditor Name and Address: FULTON INDUSTRIES INC EASTMAN & SMITH LTD ONE SEAGATE 24TH FL TOLEDO, OH 43604	Claim Holder Name and Address  FULTON INDUSTRIES INC EASTMAN & SMITH LTD ONE SEAGATE 24TH FL TOLEDO, OH 43604  <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$912.23</div></div> <div><div>Unsecured</div><div></div></div> <div>\$912.23</div>	<div>Modified Total: \$912.23</div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$912.23</div></div> <div><div>Unsecured</div><div></div></div> <div>\$912.23</div>
Claim: 15064 Date Filed: 07/31/2006 Docketed Total: \$5,895,235.82 Filing Creditor Name and Address: GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004	Claim Holder Name and Address  GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004  <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div></div></div> <div>UNL</div>	<div>Modified Total: \$5,679,024.51</div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$217,346.00</div></div> <div><div>Unsecured</div><div>\$5,461,678.51</div></div> <div>\$217,346.00\$5,461,678.51</div>

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 16673</div> <div>Date Filed: 10/11/2005</div> <div>Docketed Total: \$1,376.07</div> <div>Filing Creditor Name and Address: GRABER ROGG INC 22 JACKSON DR CRANFORD, NJ 07016</div>	<div>Claim Holder Name and Address</div> <div>GRABER ROGG INC 22 JACKSON DR CRANFORD, NJ 07016</div> <div>Docketed Total: \$1,376.07</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$1,376.07</div><div>\$1,376.07</div></div>	<div>Modified Total: \$1,376.07</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$1,376.07</div><div>\$1,376.07</div></div>
<div>Claim: 16674</div> <div>Date Filed: 10/12/2005</div> <div>Docketed Total: \$26,352.82</div> <div>Filing Creditor Name and Address: GRABER ROGG INC 22 JACKSON DR CRANFORD, NJ 07016</div>	<div>Claim Holder Name and Address</div> <div>GRABER ROGG INC 22 JACKSON DR CRANFORD, NJ 07016</div> <div>Docketed Total: \$26,352.82</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$26,352.82</div><div>\$26,352.82</div></div>	<div>Modified Total: \$26,352.82</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$26,352.82</div><div>\$26,352.82</div></div>
<div>Claim: 16676</div> <div>Date Filed: 10/11/2005</div> <div>Docketed Total: \$2,547.30</div> <div>Filing Creditor Name and Address: GRABER ROGG INC 22 JACKSON DR CRANFORD, NJ 07016</div>	<div>Claim Holder Name and Address</div> <div>GRABER ROGG INC 22 JACKSON DR CRANFORD, NJ 07016</div> <div>Docketed Total: \$2,547.30</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$2,547.30</div><div>\$2,547.30</div></div>	<div>Modified Total: \$2,547.30</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$2,547.30</div><div>\$2,547.30</div></div>
<div>Claim: 16665</div> <div>Date Filed: 10/09/2005</div> <div>Docketed Total: \$7,344.65</div> <div>Filing Creditor Name and Address: H &amp; L TOOL COMPANY INC 32701 DEQUINDER MADISON HEIGHTS, MI 48071-1595</div>	<div>Claim Holder Name and Address</div> <div>H &amp; L TOOL COMPANY INC 32701 DEQUINDER MADISON HEIGHTS, MI 48071-1595</div> <div>Docketed Total: \$7,344.65</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$7,344.65</div><div>\$7,344.65</div></div>	<div>Modified Total: \$7,344.65</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$7,344.65</div><div>\$7,344.65</div></div>

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 13441 Date Filed: 07/31/2006 Docketed Total: \$115,694.05 Filing Creditor Name and Address: HENKEL CORPORATION HENKEL LOCTITE PO BOX 485 AVON, OH 44011	Claim Holder Name and Address  HENKEL CORPORATION HENKEL LOCTITE PO BOX 485 AVON, OH 44011  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$115,694.05</td></tr><tr><td></td><td></td><td></td><td>\$115,694.05</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$115,694.05				\$115,694.05	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$31,280.54</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$177.36</td><td>\$31,103.18</td></tr><tr><td></td><td></td><td>\$177.36</td><td>\$31,103.18</td></tr></table>			Modified Total:	\$31,280.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$177.36	\$31,103.18			\$177.36	\$31,103.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$115,694.05																											
			\$115,694.05																											
		Modified Total:	\$31,280.54																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$177.36	\$31,103.18																											
		\$177.36	\$31,103.18																											
Claim: 16700 Date Filed: 10/17/2005 Docketed Total: \$7,828.35 Filing Creditor Name and Address: HEWITT TOOL & DIE INC 1138 E 400 S PO BOX 47 OAKFORD, IN 46965-0047	Claim Holder Name and Address  HEWITT TOOL & DIE INC 1138 E 400 S PO BOX 47 OAKFORD, IN 46965-0047  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$7,828.35</td><td></td></tr><tr><td></td><td></td><td>\$7,828.35</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$7,828.35				\$7,828.35		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$7,828.35</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$7,828.35</td><td></td></tr><tr><td></td><td></td><td>\$7,828.35</td><td></td></tr></table>			Modified Total:	\$7,828.35	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$7,828.35				\$7,828.35	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$7,828.35																												
		\$7,828.35																												
		Modified Total:	\$7,828.35																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$7,828.35																												
		\$7,828.35																												
Claim: 16656 Date Filed: 10/10/2005 Docketed Total: \$572.00 Filing Creditor Name and Address: HK METAL CRAFT MANUFACTURING CORP 35 INDUSTRIAL RD PO BOX 775 LODI, NJ 07645	Claim Holder Name and Address  HK METAL CRAFT MANUFACTURING CORP 35 INDUSTRIAL RD PO BOX 775 LODI, NJ 07645  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$572.00</td><td></td></tr><tr><td></td><td></td><td>\$572.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$572.00				\$572.00		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$572.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$572.00</td><td></td></tr><tr><td></td><td></td><td>\$572.00</td><td></td></tr></table>			Modified Total:	\$572.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$572.00				\$572.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$572.00																												
		\$572.00																												
		Modified Total:	\$572.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$572.00																												
		\$572.00																												

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 16657 Date Filed: 10/10/2005 Docketed Total: \$3,850.28 Filing Creditor Name and Address: HK METAL CRAFT MANUFACTURING CORP 35 INDUSTRIAL RD PO BOX 775 LODI, NJ 07645	Claim Holder Name and Address  HK METAL CRAFT MANUFACTURING CORP 35 INDUSTRIAL RD PO BOX 775 LODI, NJ 07645  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$3,850.28</td><td></td></tr><tr><td></td><td></td><td>\$3,850.28</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$3,850.28				\$3,850.28		   
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481		\$3,850.28												
		\$3,850.28												

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated



EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 9567 Date Filed: 07/17/2006 Docketed Total: \$151,274.89 Filing Creditor Name and Address: ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD PO BOX 92052 CHICAGO, IL 60675	Claim Holder Name and Address  ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD PO BOX 92052 CHICAGO, IL 60675  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$151,274.89</td><td></td></tr><tr><td></td><td></td><td>\$151,274.89</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$151,274.89				\$151,274.89		   
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481		\$151,274.89												
		\$151,274.89												

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
Claim: 14052 Date Filed: 01/06/2006 Docketed Total: \$1,881,302.43 Filing Creditor Name and Address: JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC 270 PARK AVE NEW YORK, NY 10017	Claim Holder Name and Address  JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC 270 PARK AVE NEW YORK, NY 10017  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$572,707.98</td><td>\$1,308,594.45</td></tr><tr><td></td><td></td><td>\$572,707.98</td><td>\$1,308,594.45</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$572,707.98	\$1,308,594.45			\$572,707.98	\$1,308,594.45	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$101,905.91</td><td>\$1,779,396.52</td></tr><tr><td></td><td></td><td>\$101,905.91</td><td>\$1,779,396.52</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$101,905.91	\$1,779,396.52			\$101,905.91	\$1,779,396.52
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$572,707.98	\$1,308,594.45																							
		\$572,707.98	\$1,308,594.45																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$101,905.91	\$1,779,396.52																							
		\$101,905.91	\$1,779,396.52																							
Claim: 8401 Date Filed: 06/23/2006 Docketed Total: \$93,681.46 Filing Creditor Name and Address: JUDD WIRE INC 124 TURNPIKE RD TURNERS FALLS, MA 01376	Claim Holder Name and Address  JPMORGAN CHASE BANK NA 270 PK AVE 17TH FL NEW YORK, NY 10017  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$93,681.46</td></tr><tr><td></td><td></td><td></td><td>\$93,681.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$93,681.46				\$93,681.46	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td>\$9,795.53</td><td>\$80,183.50</td></tr><tr><td></td><td></td><td>\$9,795.53</td><td>\$80,183.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624		\$9,795.53	\$80,183.50			\$9,795.53	\$80,183.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44624			\$93,681.46																							
			\$93,681.46																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44624		\$9,795.53	\$80,183.50																							
		\$9,795.53	\$80,183.50																							
Claim: 8403 Date Filed: 06/23/2006 Docketed Total: \$1,254,523.02 Filing Creditor Name and Address: JUDD WIRE INC 124 TURNPIKE RD TURNERS FALLS, MA 01376	Claim Holder Name and Address  JPMORGAN CHASE BANK NA 270 PK AVE 17TH FL NEW YORK, NY 10017  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,254,523.02</td></tr><tr><td></td><td></td><td></td><td>\$1,254,523.02</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,254,523.02				\$1,254,523.02	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$223,076.13</td><td>\$1,030,583.40</td></tr><tr><td></td><td></td><td>\$223,076.13</td><td>\$1,030,583.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$223,076.13	\$1,030,583.40			\$223,076.13	\$1,030,583.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,254,523.02																							
			\$1,254,523.02																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$223,076.13	\$1,030,583.40																							
		\$223,076.13	\$1,030,583.40																							
Claim: 16675 Date Filed: 10/13/2005 Docketed Total: \$0.00 Filing Creditor Name and Address: KAMAX SAU EMPERADOR 4 E 46136SPAIN	Claim Holder Name and Address  KAMAX SAU EMPERADOR 4 E 46136SPAIN  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>UNL</td><td></td></tr><tr><td></td><td></td><td>UNL</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL				UNL		          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$1,803.58</td><td></td></tr><tr><td></td><td></td><td>\$1,803.58</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,803.58				\$1,803.58	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		UNL																								
		UNL																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$1,803.58																								
		\$1,803.58																								

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16672 Date Filed: 10/10/2005 Docketed Total: \$495.50 Filing Creditor Name and Address: KOA SPEER ELECTRONICS INC BOLIVAR DR PO BOX 547 BRADFORD, PA 16701	Claim Holder Name and Address  KOA SPEER ELECTRONICS INC BOLIVAR DR PO BOX 547 BRADFORD, PA 16701  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u> \$495.50  <u>Unsecured</u> \$495.50	   <

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 11924 Date Filed: 07/28/2006 Docketed Total: \$80,802.00 Filing Creditor Name and Address: LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970	Claim Holder Name and Address  LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970  <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$28,390.99</td><td>\$52,411.01</td></tr><tr><td></td><td></td><td>\$28,390.99</td><td>\$52,411.01</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$28,390.99	\$52,411.01			\$28,390.99	\$52,411.01	  <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$28,390.99	\$52,411.01											
		\$28,390.99	\$52,411.01											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 16654 Date Filed: 10/10/2005 Docketed Total: \$42,820.98 Filing Creditor Name and Address: MATERIAL SCIENCES CORPORATION POPPER & GRAFTON 225 W 34TH ST STE 1609 NEW YORK, NY 10122-1600	Claim Holder Name and Address  MATERIAL SCIENCES CORPORATION POPPER & GRAFTON 225 W 34TH ST STE 1609 NEW YORK, NY 10122-1600  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$42,820.98</td><td></td></tr><tr><td></td><td></td><td>\$42,820.98</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$42,820.98				\$42,820.98		   <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481		\$42,820.98												
		\$42,820.98												

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 14295 Date Filed: 07/31/2006 Docketed Total: \$124,961.82 Filing Creditor Name and Address: MOBILE DISPLAY SYSTEMS KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022	Claim Holder Name and Address  MOBILE DISPLAY SYSTEMS KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$124,961.82</td></tr><tr><td></td><td></td><td></td><td>\$124,961.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$124,961.82				\$124,961.82	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$124,961.82</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$25,930.54</td><td>\$99,031.28</td></tr><tr><td></td><td></td><td>\$25,930.54</td><td>\$99,031.28</td></tr></table>			Modified Total:	\$124,961.82	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$25,930.54	\$99,031.28			\$25,930.54	\$99,031.28
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$124,961.82																											
			\$124,961.82																											
		Modified Total:	\$124,961.82																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$25,930.54	\$99,031.28																											
		\$25,930.54	\$99,031.28																											
Claim: 7571 Date Filed: 06/06/2006 Docketed Total: \$152,953.02 Filing Creditor Name and Address: NORTHERN ENGRAVING CORPORATION 803 S BLACK RIVER ST SPARTA, WI 54656	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$152,953.02</td></tr><tr><td></td><td></td><td></td><td>\$152,953.02</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$152,953.02				\$152,953.02	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$115,162.90</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$12,021.80</td><td>\$103,141.10</td></tr><tr><td></td><td></td><td>\$12,021.80</td><td>\$103,141.10</td></tr></table>			Modified Total:	\$115,162.90	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$12,021.80	\$103,141.10			\$12,021.80	\$103,141.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$152,953.02																											
			\$152,953.02																											
		Modified Total:	\$115,162.90																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$12,021.80	\$103,141.10																											
		\$12,021.80	\$103,141.10																											
Claim: 16346 Date Filed: 10/02/2006 Docketed Total: \$474,785.71 Filing Creditor Name and Address: NSK CORPORATION PO BOX 134007 ANN ARBOR, MI 48113-4007	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$474,785.71</td></tr><tr><td></td><td></td><td></td><td>\$474,785.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$474,785.71				\$474,785.71	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$474,785.71</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$26,521.34</td><td>\$448,264.37</td></tr><tr><td></td><td></td><td>\$26,521.34</td><td>\$448,264.37</td></tr></table>			Modified Total:	\$474,785.71	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$26,521.34	\$448,264.37			\$26,521.34	\$448,264.37
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$474,785.71																											
			\$474,785.71																											
		Modified Total:	\$474,785.71																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$26,521.34	\$448,264.37																											
		\$26,521.34	\$448,264.37																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16693 Date Filed: 10/18/2005 Docketed Total: \$6,000.00 Filing Creditor Name and Address: OMG AMERICAS INC 811 SHARON DR WESTLAKE, OH 44145	Claim Holder Name and Address  OMG AMERICAS INC 811 SHARON DR WESTLAKE, OH 44145  <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$6,000.00</div></div> <div>\$6,000.00</div>	<div><div>Modified Total:</div><div>\$6,000.00</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44482<div>\$6,000.00</div></div> <div>\$6,000.00</div>
Claim: 16609 Date Filed: 06/04/2007 Docketed Total: \$193,633.16 Filing Creditor Name and Address: PRECISION RESOURCE INC KY DIV 25 FOREST PARKWAY SHELTON, CT 06484	Claim Holder Name and Address  PRECISION RESOURCE INC KY DIV 25 FOREST PARKWAY SHELTON, CT 06484  <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$193,633.16</div></div> <div>\$193,633.16</div>	<div><div>Modified Total:</div><div>\$193,633.16</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$13,539.00</div><div>\$180,094.16</div></div> <div>\$13,539.00\$180,094.16</div>
Claim: 16661 Date Filed: 10/10/2005 Docketed Total: \$56,146.15 Filing Creditor Name and Address: PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507	Claim Holder Name and Address  PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507  <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$56,146.15</div></div> <div>\$56,146.15</div>	<div><div>Modified Total:</div><div>\$54,023.95</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$54,023.95</div></div> <div>\$54,023.95</div>
Claim: 16678 Date Filed: 10/13/2005 Docketed Total: \$21,375.00 Filing Creditor Name and Address: RBC BEARINGS ONE TECHNOLOGY CTR OXFORD, CT 06478	Claim Holder Name and Address  RBC BEARINGS ONE TECHNOLOGY CTR OXFORD, CT 06478  <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$21,375.00</div></div> <div>\$21,375.00</div>	<div><div>Modified Total:</div><div>\$21,375.00</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44624<div>\$21,375.00</div></div> <div>\$21,375.00</div>

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 16691 Date Filed: 10/14/2005 Docketed Total: \$166,783.27 Filing Creditor Name and Address: RF MONOLITHICS HUNTON & WILLIAMS LLP 1601 BRYAN ST 30TH FL DALLAS, TX 75201-3402	Claim Holder Name and Address  RF MONOLITHICS HUNTON & WILLIAMS LLP 1601 BRYAN ST 30TH FL DALLAS, TX 75201-3402  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$166,783.27</td><td></td></tr><tr><td></td><td></td><td>\$166,783.27</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$166,783.27				\$166,783.27		  <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481		\$166,783.27												
		\$166,783.27												

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated



EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14139 Date Filed: 07/31/2006 Docketed Total: \$1,206,143.24 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF SERIGRAPH INC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	<div>Claim Holder Name and Address</div> <div>DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$1,000,000.00</div></div> <div>\$1,000,000.00</div>	<div><div>Modified Total:</div><div>\$936,436.06</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$936,436.06</div></div> <div>\$936,436.06</div>
	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS ASSIGNEE OF SERIGRAPH INC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$206,143.24</div></div> <div>\$206,143.24</div>	<div><div>Modified Total:</div><div>\$50,134.22</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$50,134.22</div></div> <div>\$50,134.22</div>

\*See Exhibit G for a listing of debtor entities by case number.

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EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																																								
Claim: 11785 Date Filed: 07/27/2006 Docketed Total: \$615,329.09 Filing Creditor Name and Address: SPEEDLINE TECHNOLOGIES INC 16 FORGE PARK FRANKLIN, MA 02038	<div>Claim Holder Name and Address</div> <div>JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</div> <div>Docketed Total: \$16,863.86</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td>\$2,060.49</td><td>UNL</td><td>\$14,803.37</td></tr><tr><td></td><td>\$2,060.49</td><td>UNL</td><td>\$14,803.37</td></tr></tbody></table> <div>Claim Holder Name and Address</div> <div>TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402</div> <div>Docketed Total: \$275,294.01</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$86,942.30</td><td>\$188,351.71</td></tr><tr><td></td><td></td><td>\$86,942.30</td><td>\$188,351.71</td></tr></tbody></table> <div>Claim Holder Name and Address</div> <div>TPG CREDIT OPPORTUNITIES INVESTORS LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402</div> <div>Docketed Total: \$323,171.22</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$102,062.70</td><td>\$221,108.52</td></tr><tr><td></td><td></td><td>\$102,062.70</td><td>\$221,108.52</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$2,060.49	UNL	\$14,803.37		\$2,060.49	UNL	\$14,803.37	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$86,942.30	\$188,351.71			\$86,942.30	\$188,351.71	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$102,062.70	\$221,108.52			\$102,062.70	\$221,108.52	<div></div> <div>Modified Total: \$14,410.00</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td>\$0.00</td><td>\$0.00</td><td>\$14,410.00</td></tr><tr><td></td><td>\$0.00</td><td>\$0.00</td><td>\$14,410.00</td></tr></tbody></table> <div></div> <div>Modified Total: \$275,294.01</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$86,942.30</td><td>\$188,351.71</td></tr><tr><td></td><td></td><td>\$86,942.30</td><td>\$188,351.71</td></tr></tbody></table> <div></div> <div>Modified Total: \$323,171.22</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$102,062.70</td><td>\$221,108.52</td></tr><tr><td></td><td></td><td>\$102,062.70</td><td>\$221,108.52</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$0.00	\$0.00	\$14,410.00		\$0.00	\$0.00	\$14,410.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$86,942.30	\$188,351.71			\$86,942.30	\$188,351.71	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$102,062.70	\$221,108.52			\$102,062.70	\$221,108.52
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																																							
05-44640	\$2,060.49	UNL	\$14,803.37																																																																							
	\$2,060.49	UNL	\$14,803.37																																																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																																							
05-44640		\$86,942.30	\$188,351.71																																																																							
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05-44640		\$102,062.70	\$221,108.52																																																																							
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05-44640	\$0.00	\$0.00	\$14,410.00																																																																							
	\$0.00	\$0.00	\$14,410.00																																																																							
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05-44640		\$86,942.30	\$188,351.71																																																																							
		\$86,942.30	\$188,351.71																																																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																																							
05-44640		\$102,062.70	\$221,108.52																																																																							
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EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 16663 Date Filed: 10/11/2005 Docketed Total: \$5,293.69 Filing Creditor Name and Address: SPRING ENGINEERING & MANUFACTURING CORPORATION SPRING ENGINEERING & MANUFACTURING 7820 N LILLEY RD CANTON, MI 48187	Claim Holder Name and Address  SPRING ENGINEERING & MANUFACTURING CORPORATION SPRING ENGINEERING & MANUFACTURING 7820 N LILLEY RD CANTON, MI 48187  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$5,293.69</td><td></td></tr><tr><td></td><td></td><td>\$5,293.69</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$5,293.69				\$5,293.69		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,293.69</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$5,293.69</td><td></td></tr><tr><td></td><td></td><td>\$5,293.69</td><td></td></tr></table>			Modified Total:	\$5,293.69	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,293.69				\$5,293.69	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$5,293.69																												
		\$5,293.69																												
		Modified Total:	\$5,293.69																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$5,293.69																												
		\$5,293.69																												
Claim: 12838 Date Filed: 07/28/2006 Docketed Total: \$97,460.00 Filing Creditor Name and Address: STANDARD MICROSYSTEMS CORPORATION MORITT HOCK HAMROFF & HOROWITZ LLP 400 GARDEN CITY PLZ GARDEN CITY, NY 11530	Claim Holder Name and Address  STANDARD MICROSYSTEMS CORPORATION MORITT HOCK HAMROFF & HOROWITZ LLP 400 GARDEN CITY PLZ GARDEN CITY, NY 11530  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$36,410.00</td><td>\$61,050.00</td></tr><tr><td></td><td></td><td>\$36,410.00</td><td>\$61,050.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$36,410.00	\$61,050.00			\$36,410.00	\$61,050.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$93,507.33</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$19,067.40</td><td>\$74,439.93</td></tr><tr><td></td><td></td><td>\$19,067.40</td><td>\$74,439.93</td></tr></table>			Modified Total:	\$93,507.33	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$19,067.40	\$74,439.93			\$19,067.40	\$74,439.93
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$36,410.00	\$61,050.00																											
		\$36,410.00	\$61,050.00																											
		Modified Total:	\$93,507.33																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$19,067.40	\$74,439.93																											
		\$19,067.40	\$74,439.93																											
Claim: 16652 Date Filed: 10/08/2005 Docketed Total: \$52,310.89 Filing Creditor Name and Address: STEEL TECHNOLOGIES INC 15415 SHELBYVILLE RD PO BOX 433939 LOUISVILLE, KY 40253-0339	Claim Holder Name and Address  STEEL TECHNOLOGIES INC 15415 SHELBYVILLE RD PO BOX 433939 LOUISVILLE, KY 40253-0339  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$52,310.89</td><td></td></tr><tr><td></td><td></td><td>\$52,310.89</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$52,310.89				\$52,310.89		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$52,310.89</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$52,310.89</td><td></td></tr><tr><td></td><td></td><td>\$52,310.89</td><td></td></tr></table>			Modified Total:	\$52,310.89	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$52,310.89				\$52,310.89	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$52,310.89																												
		\$52,310.89																												
		Modified Total:	\$52,310.89																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$52,310.89																												
		\$52,310.89																												

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 12373 Date Filed: 07/28/2006 Docketed Total: \$619,697.70 Filing Creditor Name and Address: TAL PORT INDUSTRIES LLC PO BOX 1970 JACKSON, MS 39215-1970	Claim Holder Name and Address  STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$619,697.70</td></tr><tr><td></td><td></td><td></td><td>\$619,697.70</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$619,697.70				\$619,697.70	  
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$619,697.70											
			\$619,697.70											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 11967 Date Filed: 07/28/2006 Docketed Total: \$5,019,217.38 Filing Creditor Name and Address: TDK CORPORATION OF AMERICA KATTEN MUCHIN ROSENMAN LLP 525 W MONROE ST CHICAGO, IL 60661-3693	Claim Holder Name and Address  GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON 17TH FL JERSEY CITY, NJ 07302  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,019,217.38</td></tr><tr><td></td><td></td><td></td><td>\$5,019,217.38</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,019,217.38				\$5,019,217.38	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$4,993,895.44</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$169,102.74</td><td>\$4,824,792.70</td></tr><tr><td></td><td></td><td>\$169,102.74</td><td>\$4,824,792.70</td></tr></table>			Modified Total:	\$4,993,895.44	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$169,102.74	\$4,824,792.70			\$169,102.74	\$4,824,792.70
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$5,019,217.38																											
			\$5,019,217.38																											
		Modified Total:	\$4,993,895.44																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$169,102.74	\$4,824,792.70																											
		\$169,102.74	\$4,824,792.70																											
Claim: 1728 Date Filed: 01/31/2006 Docketed Total: \$212,632.48 Filing Creditor Name and Address: TELEFLEX AUTOMOTIVE MANUFACTURING CORPORATION 155 S LIMERICK RD LIMERICK, PA 19468-1699	Claim Holder Name and Address  BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$64,731.84</td><td></td><td>\$147,900.64</td></tr><tr><td></td><td>\$64,731.84</td><td></td><td>\$147,900.64</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$64,731.84		\$147,900.64		\$64,731.84		\$147,900.64	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$181,558.42</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$4,315.42</td><td>\$177,243.00</td></tr><tr><td></td><td></td><td>\$4,315.42</td><td>\$177,243.00</td></tr></table>			Modified Total:	\$181,558.42	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$4,315.42	\$177,243.00			\$4,315.42	\$177,243.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$64,731.84		\$147,900.64																											
	\$64,731.84		\$147,900.64																											
		Modified Total:	\$181,558.42																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$4,315.42	\$177,243.00																											
		\$4,315.42	\$177,243.00																											
Claim: 16684 Date Filed: 10/13/2005 Docketed Total: \$14,880.00 Filing Creditor Name and Address: TESSIER MACHINE CO 526 MAIN ST HUDSON, MA 01749	Claim Holder Name and Address  TESSIER MACHINE CO 526 MAIN ST HUDSON, MA 01749  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$14,880.00</td><td></td></tr><tr><td></td><td></td><td>\$14,880.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$14,880.00				\$14,880.00		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$14,880.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td>\$14,880.00</td><td></td></tr><tr><td></td><td></td><td>\$14,880.00</td><td></td></tr></table>			Modified Total:	\$14,880.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507		\$14,880.00				\$14,880.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$14,880.00																												
		\$14,880.00																												
		Modified Total:	\$14,880.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44507		\$14,880.00																												
		\$14,880.00																												

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<div>Claim: 1773</div> <div>Date Filed: 02/03/2006</div> <div>Docketed Total: \$516,132.52</div> <div>Filing Creditor Name and Address:</div> <div>TEXAS FOUNDRIES LTD</div> <div>JPMORGAN CHASE BANK NA AS</div> <div>ASSIGNEE OF TEXAS FOUNDRIES</div> <div>LTD</div> <div>270 PARK AVE 17TH FL</div> <div>NEW YORK, NY 10017</div>	<div>Claim Holder Name and Address</div> <div>JPMORGAN CHASE BANK NA</div> <div>270 PARK AVE 17TH FL</div> <div>NEW YORK, NY 10017</div> <div>Docketed Total: \$516,132.52</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$80,962.22</td><td>\$435,170.30</td></tr><tr><td></td><td></td><td>\$80,962.22</td><td>\$435,170.30</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$80,962.22	\$435,170.30			\$80,962.22	\$435,170.30	<div>Modified Total: \$162,058.39</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$34,000.11</td><td>\$128,058.28</td></tr><tr><td></td><td></td><td>\$34,000.11</td><td>\$128,058.28</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$34,000.11	\$128,058.28			\$34,000.11	\$128,058.28
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$80,962.22	\$435,170.30																							
		\$80,962.22	\$435,170.30																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$34,000.11	\$128,058.28																							
		\$34,000.11	\$128,058.28																							
<div>Claim: 16688</div> <div>Date Filed: 10/10/2005</div> <div>Docketed Total: \$23,489.41</div> <div>Filing Creditor Name and Address:</div> <div>UNITED CHEMI CON INC</div> <div>9801 W HIGGINS RD</div> <div>ROSEMONT, IL 60018</div>	<div>Claim Holder Name and Address</div> <div>UNITED CHEMI CON INC</div> <div>9801 W HIGGINS RD</div> <div>ROSEMONT, IL 60018</div> <div>Docketed Total: \$23,489.41</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td>\$23,489.41</td><td></td></tr><tr><td></td><td></td><td>\$23,489.41</td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$23,489.41				\$23,489.41		<div>Modified Total: \$22,311.50</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$22,311.50</td><td></td></tr><tr><td></td><td></td><td>\$22,311.50</td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$22,311.50				\$22,311.50	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$23,489.41																								
		\$23,489.41																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$22,311.50																								
		\$22,311.50																								
<div>Claim: 16695</div> <div>Date Filed: 10/24/2005</div> <div>Docketed Total: \$13,238.61</div> <div>Filing Creditor Name and Address:</div> <div>UNITED STARS INDUSTRIES INC</div> <div>MAYER BROWN ROWE &amp; MAW</div> <div>190 S LASALLE ST</div> <div>CHICAGO, IL 60603-3441</div>	<div>Claim Holder Name and Address</div> <div>UNITED STARS INDUSTRIES INC</div> <div>MAYER BROWN ROWE &amp; MAW</div> <div>190 S LASALLE ST</div> <div>CHICAGO, IL 60603-3441</div> <div>Docketed Total: \$13,238.61</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td>\$13,238.61</td><td></td></tr><tr><td></td><td></td><td>\$13,238.61</td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$13,238.61				\$13,238.61		<div>Modified Total: \$11,853.70</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$11,853.70</td><td></td></tr><tr><td></td><td></td><td>\$11,853.70</td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$11,853.70				\$11,853.70	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$13,238.61																								
		\$13,238.61																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$11,853.70																								
		\$11,853.70																								
<div>Claim: 16653</div> <div>Date Filed: 10/10/2005</div> <div>Docketed Total: \$6,000.00</div> <div>Filing Creditor Name and Address:</div> <div>US SILICA COMPANY</div> <div>PO BOX 933008</div> <div>ATLANTA, GA 31193-3008</div>	<div>Claim Holder Name and Address</div> <div>US SILICA COMPANY</div> <div>PO BOX 933008</div> <div>ATLANTA, GA 31193-3008</div> <div>Docketed Total: \$6,000.00</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td>\$6,000.00</td><td></td></tr><tr><td></td><td></td><td>\$6,000.00</td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$6,000.00				\$6,000.00		<div>Modified Total: \$6,000.00</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$6,000.00</td><td></td></tr><tr><td></td><td></td><td>\$6,000.00</td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$6,000.00				\$6,000.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$6,000.00																								
		\$6,000.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$6,000.00																								
		\$6,000.00																								

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																											
Claim: 16694 Date Filed: 10/18/2005 Docketed Total: \$186.68 Filing Creditor Name and Address: WAKEFIELD THERMAL SOLUTIONS VERRILL DANA LLP ONE PORTLAND SQ PORTLAND, ME 04112-0586	Claim Holder Name and Address  WAKEFIELD THERMAL SOLUTIONS VERRILL DANA LLP ONE PORTLAND SQ PORTLAND, ME 04112-0586  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$186.68</td><td></td></tr><tr><td></td><td></td><td>\$186.68</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$186.68				\$186.68		<table><tr><td></td><td>Modified Total:</td><td>\$186.68</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$186.68</td><td></td></tr><tr><td></td><td></td><td>\$186.68</td><td></td></tr></table>		Modified Total:	\$186.68	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$186.68				\$186.68	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481		\$186.68																											
		\$186.68																											
	Modified Total:	\$186.68																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640		\$186.68																											
		\$186.68																											
Claim: 16697 Date Filed: 10/17/2005 Docketed Total: \$952.91 Filing Creditor Name and Address: WERNER CO 93 WERNER RD GREENVILLE, PA 16125	Claim Holder Name and Address  WERNER CO 93 WERNER RD GREENVILLE, PA 16125  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$952.91</td><td></td></tr><tr><td></td><td></td><td>\$952.91</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$952.91				\$952.91		<table><tr><td></td><td>Modified Total:</td><td>\$952.91</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$952.91</td><td></td></tr><tr><td></td><td></td><td>\$952.91</td><td></td></tr></table>		Modified Total:	\$952.91	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$952.91				\$952.91	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481		\$952.91																											
		\$952.91																											
	Modified Total:	\$952.91																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640		\$952.91																											
		\$952.91																											
		<div>Total Claims to be Modified: 79</div> <div>Total Amount as Docketed: \$33,074,494.62</div> <div>Total Amount as Modified: \$30,400,240.73</div>																											

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

In re Delphi Corporation, et al.

Twenty-First Omnibus Claims Objection

Case No. 05-44481 (RDD)

**Exhibit G - Debtor Entity Reference**

CASE NUMBER	DEBTOR ENTITY
05-44480	DELPHI NY HOLDING CORPORATION
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44529	DELPHI MEDICAL SYSTEMS CORPORATION
05-44547	DELPHI ELECTRONICS (HOLDING) LLC
05-44554	DELPHI TECHNOLOGIES, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44586	DELPHI AUTOMOTIVE SYSTEMS THAILAND, INC.
05-44589	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC.
05-44591	DELPHI INTERNATIONAL HOLDINGS CORP.
05-44593	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION
05-44596	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC.
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44623	DELPHI INTEGRATED SERVICE SOLUTIONS, INC.
05-44624	DELPHI CONNECTION SYSTEMS
05-44636	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC.
05-44639	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC



UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re : Chapter 11  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
Debtors. : (Jointly Administered)  
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

<b>Date Filed</b>	<b>Claim Number</b>	<b>Asserted Claim Amount<sup>1</sup></b>	<b>Basis For Objection</b>	<b>Treatment Of Claim</b>	<b>Surviving Claim Number</b>

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]  
[Address 1]  
[Address 2] [Address 3]  
[City], [State] [Zip]  
[Country]

Dated: New York, New York  
September 21, 2007

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.



THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]  
[Address 1]  
[Address 2] [Address 3]  
[City], [State] [Zip]  
[Country]

Dated: New York, New York  
September 21, 2007

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
: In re : Chapter 11  
: :  
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
: :  
: Debtors. : (Jointly Administered)  
: :  
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
DISALLOWING AND EXPUNGING CERTAIN (A) DUPLICATE OR AMENDED CLAIMS,  
(B) UNTIMELY EQUITY CLAIM, (C) INSUFFICIENTLY DOCUMENTED CLAIMS, (D)  
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY  
CLAIMS, AND (F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIM SUBJECT TO  
MODIFICATION, AND MODIFIED CLAIMS ASSERTING RECLAMATION IDENTIFIED  
IN TWENTY-FIRST OMNIBUS CLAIMS OBJECTION

("TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And  
Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity  
Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books  
And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject  
To Modification, And Modified Claims Asserting Reclamation, dated September 21, 2007 (the  
"Twenty-First Omnibus Claims Objection"),<sup>1</sup> of Delphi Corporation ("Delphi") and certain of its  
subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases  
(collectively, the "Debtors"); and upon the record of the hearing held on the Twenty-First

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the  
Twenty-First Omnibus Claims Objection.

Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C-1, C-2, D-1, D-2, D-3, E-1, E-2, F-1, F-2, and F-3 hereto was properly and timely served with a copy of the Twenty-First Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-First Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-First Omnibus Claims Objection. No other or further notice of the Twenty-First Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-First Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-First Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-First Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims.

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Claim listed on Exhibit B hereto was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order (the "Untimely Equity Claim").

E. The Claims listed on Exhibit C-1 contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claim").

F. The Claim listed on Exhibit C-2 hereto contains insufficient documentation to support the Claim asserted and was also untimely filed pursuant to the Bar Date Order (the "Untimely Insufficiently Documented Claim").

G. The Claims listed on Exhibit D-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

H. The Claims listed on Exhibit D-2 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims").

I. The Claims listed on Exhibit D-3 hereto, which were filed by taxing authorities, contain liabilities and dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claims").

J. The Claims listed on Exhibit E-1 hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

K. The Claims listed on Exhibit E-2 hereto, which were filed by taxing authorities, were untimely filed pursuant to the Bar Date Order (the "Untimely Tax Claims").

L. The Claims listed on Exhibit F-1 hereto (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

M. The Tax Claim listed on Exhibit F-2 hereto is overstated and/or incorrectly asserts secured or priority status (the "Tax Claim Subject To Modification").

N. The Claims listed on Exhibit F-3 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

O. The relief requested in the Twenty-First Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A hereto as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.
2. The Untimely Equity Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
3. Each Insufficiently Documented Claim listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.
4. The Untimely Insufficiently Documented Claim listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.
5. Each Books And Records Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.
6. Each Untimely Books And Records Claim listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.
7. Each Untimely Books And Records Tax Claim listed on Exhibit D-3 hereto is hereby disallowed and expunged in its entirety.
8. Each Untimely Claim listed on Exhibit E-1 hereto is hereby disallowed and expunged in its entirety.
9. Each Untimely Tax Claim listed on Exhibit E-2 hereto is hereby disallowed and expunged in its entirety.
10. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit F-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit F-1 hereto shall be entitled to (a) recover

for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-1 hereto, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

11. The "Claim As Docketed" amount and Debtor listed on Exhibit F-2 hereto is hereby revised to reflect the amount and classification listed as the "Claim As Modified." The Claimant listed on Exhibit F-2 hereto shall not be entitled to (a) recover for the Tax Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit F-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-2 hereto, subject to the Debtors' right to further object to the Tax Claim Subject to Modification. The Tax Claim Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

12. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit F-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit F-3 shall be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation



demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit F-3 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-3 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

13. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-First Omnibus Claims Objection.

14. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

15. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-First Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

16. Each of the objections by the Debtors to each Claim addressed in the Twenty-First Omnibus Claims Objection and attached hereto as Exhibits A, B, C-1, C-2, D-1, D-2, D-3, E-1, E-2, F-1, F-2, and F-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-First Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

17. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

18. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-First Omnibus Claims Objection.

Dated: New York, New York  
October \_\_, 2007

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UNITED STATES BANKRUPTCY JUDGE

# **EXHIBIT E**

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Alumax Mill Products Inc	Alumax Mill Products Inc Paul Kopatich Alcoa Inc 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	8/21/07	16643	\$759,966.06	Duplicate Or Amended Claims	Disallow and Expunge	12006
Booth Incorporated	Booth Incorporated 671 E Kittle Rd Mio, MI 48647-876	8/10/07	16639	\$45,786.00	Duplicate Or Amended Claims	Disallow and Expunge	145
Hydro Aluminum Precision Tubing North America LLC Successor in Interest to Hydro Aluminum Rockledge Inc	Hydro Aluminum Precision Tubing North America LLC Successor in Interest to Hydro Aluminum Rockledge Inc Serge Huppe VP Finances 100 Gus Hipp Blvd Rockledge, FL 32955	7/28/06	12143	\$16,662.24	Duplicate Or Amended Claims	Disallow and Expunge	12142
Ken Mac Metals	Ken Mac Metals Stephen J Burns 17901 Englewood Dr Cleveland, OH 44130	10/10/05	16659	\$55,022.63	Duplicate Or Amended Claims	Disallow and Expunge	16701
New York State Department of Taxation and Finance	New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	8/27/07	16646	\$7,775,078.32	Duplicate Or Amended Claims	Disallow and Expunge	9824
New York State Department of Taxation and Finance	New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	8/31/07	16648	\$7,968,450.88	Duplicate Or Amended Claims	Disallow and Expunge	9824
Secretary of Labor on Behalf of The Delphi Personal Savings Plan for Hrly Employees in The US	Secretary of Labor on Behalf of The Delphi Personal Savings Plan for Hrly Employees in The US Phyllis Dolinko Senior Trial Attorney US Department of Labor Office of Solicitor 230 S Dearbor St 8th Fl Chicago, IL 60604	8/7/07	16638	\$3,232,133.00	Duplicate Or Amended Claims	Disallow and Expunge	15135

Delphi Corporation

Twenty-First Omnibus Objection

Exhibit B Service List

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Marian Welcsh	Marian Welcsh 6990 Lockwood Blvd Youngstown, OH 44512-4013	9/17/07	16708	\$20,000.00	Untimely Equity Claim	Disallow and Expunge	

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Cynthia L Darby	Cynthia L Darby 3577 Compton Pkwy Saint Charles, MO 63301-4078	8/9/06	15894	\$0.00	Insufficiently Documented Claims	Disallow and Expunge	
Rockwell Automation	Rockwell Automation Attn Jan Robertson E 6B11 1201 S Second St Milwaukee, WI 53204	4/3/06	2474	\$22,591.99	Insufficiently Documented Claims	Disallow and Expunge	
Roger D Newell	Roger D Newell 5952 Phelps Ct Otter Lake, MI 48464-0029	8/9/06	15878	\$0.00	Insufficiently Documented Claims	Disallow and Expunge	
SBC Advanced Solutions Inc	SBC Advanced Solutions Inc PO Box 981268 West Sacramento, CA 95798	11/28/05	912	\$3,841.74	Insufficiently Documented Claims	Disallow and Expunge	
SBC Global	SBC Global PO Box 981268 West Sacramento, CA 95798	1/17/06	1578	\$373,508.42	Insufficiently Documented Claims	Disallow and Expunge	
SBC Global	SBC Global PO Box 981268 West Sacramento, CA 95798	2/23/06	2103	\$691,047.51	Insufficiently Documented Claims	Disallow and Expunge	
SBC Long Distance Inc	SBC Long Distance Inc PO Box 981268 West Sacramento, CA 95798	1/17/06	1579	\$1,000.00	Insufficiently Documented Claims	Disallow and Expunge	
Veronica Chemers and Nick	Veronica Chemers and Nick Chemers Jt Ten 1312 S Crescent Park Ridge, IL 60068-5362	8/9/06	15862	\$0.00	Insufficiently Documented Claims	Disallow and Expunge	

Delphi Corporation

Twenty-First Omnibus Objection

Exhibit C-2 Service List

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Lewis Helen	Lewis Helen PO Box 418 Fort Defiance, AZ 86504	10/12/06	16365	\$0.00	Untimely Insufficiently Documented Claim	Disallow and Expunge	

Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit D-1 Service List

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Akebono Corporation	Akebono Corporation Attn Michael C Hammer Dickinson Wright PLLC 301 E Liberty Ste 500 Ann Arbor, MI 48104-2266	3/28/06	2433	\$231,027.90	Books And Records Claims	Disallow and Expunge	
ASM Capital as Assignee for Carrier Terminal Services Inc	ASM Capital as Assignee for Carrier Terminal Services Inc ASM Capital 7600 Jericho Tpke Ste 302 Woodbury, NY 11797	3/17/06	2316	\$8,125.00	Books And Records Claims	Disallow and Expunge	
Atul Pasricha	Atul Pasricha 2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14020	\$0.00	Books And Records Claims	Disallow and Expunge	
Atul Pasricha	Atul Pasricha 2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14021	\$10,000.00	Books And Records Claims	Disallow and Expunge	
Atul Pasricha	Atul Pasricha 2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14022	\$0.00	Books And Records Claims	Disallow and Expunge	
Atul Pasricha	Atul Pasricha 2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14023	\$0.00	Books And Records Claims	Disallow and Expunge	
Atul Pasricha	Atul Pasricha 2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14024	\$0.00	Books And Records Claims	Disallow and Expunge	
Atul Pasricha	Atul Pasricha 2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14025	\$0.00	Books And Records Claims	Disallow and Expunge	
Atul Pasricha	Atul Pasricha 2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14026	\$0.00	Books And Records Claims	Disallow and Expunge	
Belco Tool & Mfg Inc	Belco Tool & Mfg Inc 225 Terrace St Ext Meadville, PA 16335	5/17/06	6145	\$42,939.00	Books And Records Claims	Disallow and Expunge	
Daewoo International America Corp	Daewoo International America Corp Gi Yoon Lynn 85 Challenger Rd Ridgefield Park, NJ 07660	10/10/05	16668	\$24,135.26	Books And Records Claims	Disallow and Expunge	



1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Floyd Manufacturing Co Inc	Floyd Manufacturing Co Inc Scott D Rosen Cohn Birnbaum & Shea PC 100 Pearl St 12th Fl Hartford, CT 06103	10/12/05	16679	\$13,456.71	Books And Records Claims	Disallow and Expunge	
Hydra Lock Corp	Hydra Lock Corp 25000 Joy Blvd Mount Clemens, MI 48043	5/1/06	3890	\$4,420.00	Books And Records Claims	Disallow and Expunge	
Laura J Marion	Laura J Marion Richard Kruger Esq Jaffee Raitt Heuer & Wiess PC 27777 Franklin Rd Ste 2500 Southfield, MI 48034	7/28/06	12219	\$0.00	Books And Records Claims	Disallow and Expunge	
Macomb County Friend Of Court	Macomb County Friend Of Court Acct Of David C Collins Case 93 1253 Dm 40 N Main St Mt Clemens, MI 38172-2812	6/22/06	8382	\$24,900.47	Books And Records Claims	Disallow and Expunge	
Macomb County Friend Of Court	Macomb County Friend Of Court Acct Of Anthony Aragona Case D9227828 40 N Main 6th Fl Cty Ct Bldg Mt Clemens, MI 38074-5246	6/22/06	8383	\$1,522.11	Books And Records Claims	Disallow and Expunge	
Metaldyne Corporation and Metaldyne Company LLC	Metaldyne Corporation and Metaldyne Company LLC Legal Department Sheri Roberts 47603 Halyard Plymouth, MI 48170	7/28/06	11935	\$166,572.04	Books And Records Claims	Disallow and Expunge	
Noble USA Inc	Noble USA Inc Yoshihide Honda 5450 Meadowbrook Industrial Ct Rolling Meadows, IL 60008	10/17/05	16689	\$25,804.80	Books And Records Claims	Disallow and Expunge	
Pamela Geller	Pamela Geller 1715 Carrington Way Bloomfield, MI 48302	7/28/06	12147	\$0.00	Books And Records Claims	Disallow and Expunge	
Pasricha Atul	Pasricha Atul 2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14019	\$10,000.00	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
SABO USA	SABO USA Paul R Gilleran Dean & Fulkerson PC 801 W Big Beaver 5th Fl Troy, MI 48084-4767	10/21/05	16651	\$6,524.28	Books And Records Claims	Disallow and Expunge	
SBC Global	SBC Global PO Box 981268 West Sacramento, CA 95798	1/17/06	1583	\$21.91	Books And Records Claims	Disallow and Expunge	
SBC Yellow Pages	SBC Yellow Pages SBC AAS Bankruptcy Coordinator 100 E Big Beaver Troy, MI 48083	11/14/05	563	\$103.31	Books And Records Claims	Disallow and Expunge	
Shoichiro Irimajiri	Shoichiro Irimajiri Shoichiro Irimajiri Inc 7F Shiodome Superior Bldg 1 7 10 Shinbashi Minato ku Tokyo, 105 0004 Japan	7/26/06	11109	\$746,250.00	Books And Records Claims	Disallow and Expunge	
Taiho Corporation of America	Taiho Corporation of America Gary D Santella Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601-1262	10/13/05	16677	\$67,767.00	Books And Records Claims	Disallow and Expunge	
The American Team Inc	The American Team Inc David Van Houzen Director of Finance 42050 Executive Dr Harrison Township, MI 48045-1311	10/12/05	16671	\$1,575.97	Books And Records Claims	Disallow and Expunge	
The Oakwood Group	The Oakwood Group co Tomothy Okeefe 1100 Oakwood Blvd Dearborn, MI 48124	5/16/06	6066	\$11,695.30	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Arnopallet Corporation	Arnopallet Corporation c o Ronald W Buchmeier Esq Hopper Blackwell P C 111 Monument Cir Ste 452 Indianapolis, IN 46204	7/31/07	16635	\$26,900.00	Untimely Books And Records Claims	Disallow and Expunge	
New York State Department of Health	New York State Department of Health AAG Neal S Mann NYS Office of the Attorney General 120 Broadway New York, NY 10271	7/30/07	16634	\$77.68	Untimely Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
New York State Department of Taxation and Finance	New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	39321	16647	1440.81	Untimely Books And Records Tax Claims	Disallow and Expunge	
State of New Jersey Division of Taxation	State of New Jersey Division of Taxation Compliance Activity PO Box 245 Trenton, NJ 08695	39298	16649	36000	Untimely Books And Records Tax Claims	Disallow and Expunge	
State of New Jersey Division of Taxation	State of New Jersey Division of Taxation Anne Milgram Attorney General of New Jersey Richard J Hughes Complex PO Box 106 Trenton, NJ 08625-0106	39298	16649	36000	Untimely Books And Records Tax Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
AT&T Global Serivces fka SBC Global	AT&T Global Serivces fka SBC Global AT&T Attorney James Grudus Esq AT&T Inc One AT&T Way Rm 3A218 Bedminster, NJ 07921	8/6/07	16636	\$751,745.35	Untimely Claims	Disallow and Expunge	
AT&T Global Services fka SBC Global	AT&T Global Services fka SBC Global AT&T Attorney James Grudus Esq AT&T Inc One AT&T Way Rm 3A218 Bedminster, NJ 07921	8/6/07	16637	\$647,310.88	Untimely Claims	Disallow and Expunge	
C&S Logos Patent and Law Office	C&S Logos Patent and Law Office KPO Box 103 Seoul, 110-601 Republic of Korea	8/13/07	16641	\$28,500.00	Untimely Claims	Disallow and Expunge	
Marsilli & Co S p A	Marsilli & Co S p A Robert S Downs Esq Miles & Stockbridge PC 10 Light St Baltimore, MD 21202	8/16/07	16642	\$37,585.30	Untimely Claims	Disallow and Expunge	
Ultraseal	Ultraseal Teresa Lamb 4403 Concourse Dr Ste C Ann Arbor, MI 48108	9/14/07	16706	\$19,525.44	Untimely Claims	Disallow and Expunge	
Wolpert Kenneth D dba Graham Sales & Engineering	Wolpert Kenneth D dba Graham Sales & Engineering Sierra Liquidity LLC 2699 White Rd Ste No 255 Irvine, CA 92614	7/27/07	16632	\$7,810.00	Untimely Claims	Disallow and Expunge	

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Delphi Corporation

Twenty-First Omnibus Objection

Exhibit E-2 Service List

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Guilford County Tax Department	Guilford County Tax Department PO Box 3328 Greensboro, NC 27420	7/3/07	16621	\$117.84	Untimely Tax Claims	Disallow and Expunge	
State of Michigan Department of Treasury	State of Michigan Department of Treasury Peggy A Housner Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	7/30/07	16633	\$12,954,363.21	Untimely Tax Claims	Disallow and Expunge	
State of Michigan Department of Treasury	State of Michigan Department of Treasury State of Michigan Department of Treasury Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	7/30/07	16633	\$12,954,363.21	Untimely Tax Claims	Disallow and Expunge	
State of New Jersey Division of Taxation	State of New Jersey Division of Taxation Compliance Activity PO Box 245 Trenton, NJ 08695	9/4/07	16650	\$133,911.40	Untimely Tax Claims	Disallow and Expunge	
State of New Jersey Division of Taxation	State of New Jersey Division of Taxation Anne Milgram Attorney General of New Jersey Richard J Hughes Complex PO Box 106 Trenton, NJ 08625-0106	9/4/07	16650	\$133,911.40	Untimely Tax Claims	Disallow and Expunge	

## **EXHIBIT F**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":



Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim	Surviving Claim Number
3	4	5	6	7	8

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York  
September 21, 2007

# **EXHIBIT G**

Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit F-1 (Single) Service List

1	2	3	4	5	6	7	8	9
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Actco Tool and Manufacturing Company	Actco Tool and Manufacturing Company Nicholas R Pagliari Esquire The Quinn Law Firm 2222 W Grandview Blvd Erie, PA 16506	6/20/06	8286	\$191,365.69	Claims Subject To Modification	05-44640	\$31,220.00	General Unsecured
AFL Automotive LP Texas Limited Partnership	AFL Automotive LP Texas Limited Partnership Chad Johnson AFL Automotive 12746 Cimarron Path Ste 116 San Antonio, TX 78249	7/28/06	12200	\$567.30	Claims Subject To Modification	05-44567	\$397.11	General Unsecured
AIM Products	AIM Products 9100 Henri Bourassa E Montreal, Quebec H1E 2S4 Canada	7/12/06	9383	\$450.00	Claims Subject To Modification	05-44640	\$450.00	General Unsecured
AIM Products	AIM Products 9100 Henri Bourassa E Montreal, Quebec H1E 2S4 Canada	7/12/06	9384	\$1,353.10	Claims Subject To Modification	05-44640	\$1,353.10	General Unsecured
AIM	AIM Attn Nathalie Dubuc 9100 Henri Bourassa E Montreal, Quebec H1E 2S4 Canada	7/12/06	9382	\$32,249.38	Claims Subject To Modification	05-44640	\$31,673.81	General Unsecured
Amroc Investments LLC	Amroc Investments LLC Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/20/06	10075	\$135,698.55	Claims Subject To Modification	05-44640	\$21,161.75	General Unsecured
AR-BEE Transparent Prod Sierra Liquidity Fund	AR-BEE Transparent Prod Sierra Liquidity Fund Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/24/06	2738	\$4,750.20	Claims Subject To Modification	05-44640	\$4,750.20	General Unsecured
ASM Capital as Assignee for Speed Motor Express of WNY Inc	ASM Capital as Assignee for Speed Motor Express of WNY Inc ASM Capital 7600 Jericho Tpke Ste 302 Woodbury, NY 11797	3/16/06	2317	\$88,316.34	Claims Subject To Modification	05-44640	\$35,399.20	General Unsecured
AT&T Corp	AT&T Corp Lisa McLain 1355 W University Dr Mesa, AZ 85021	6/5/06	7506	\$4,424,985.53	Claims Subject To Modification	05-44640	\$4,047,181.85	General Unsecured
City of Saginaw	City of Saginaw City of Saginaw 1315 S Washington Rm 105 Saginaw, MI 48601	5/1/06	4157	\$38,757.32	Claims Subject To Modification	05-44640	\$34,193.25	General Unsecured

Delphi Corporation  
 Twenty-First Omnibus Objection  
 Exhibit F-1 (Single) Service List

1	2	3	4	5	6	7	8	9
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
ComEd	ComEd Attn Bankruptcy Section Revenue Management 2100 Swift Dr Oakbrook, IL 60523	11/14/05	568	\$3,777.38	Claims Subject To Modification	05-44640	\$3,688.48	General Unsecured
Contrarian Funds LLC as assignee of Intel Americas Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12685	\$91,628.77	Claims Subject To Modification	05-44640	\$75,781.77	General Unsecured
Deutsche Bank Securities Inc	Deutsche Bank Securities Inc Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/31/06	14664	\$2,624,997.09	Claims Subject To Modification	05-44640	\$2,093,118.87	General Unsecured
Dun & Bradstreet	Dun & Bradstreet c o Receivable Management Services RMS PO Box 5126 Timonium, MD 21094	7/31/06	15663	\$154,367.70	Claims Subject To Modification	05-44640	\$140,468.97	General Unsecured
Dun & Bradstreet	Dun & Bradstreet c o Receivable Management Services RMS PO Box 5126 Timonium, MD 21094	7/31/06	15665	\$284.68	Claims Subject To Modification	05-44640	\$284.68	General Unsecured
EIS Inc	EIS Inc Kimberly J Robinson Barack Ferrazzano Kirschbaum Perlman & Nagelberg LLP 333 W Wacker Dr Ste 2700 Chicago, IL 60606-1227	7/19/06	9925	\$1,686.25	Claims Subject To Modification	05-44567	\$52.46	General Unsecured
EIS Inc	EIS Inc Kimberly J Robinson Barack Ferrazzano Kirschbaum Perlman & Nagelberg LLP 333 W Wacker Dr Ste 2700 Chicago, IL 60606-1227	7/19/06	9927	\$15,421.72	Claims Subject To Modification	05-44640	\$15,421.72	General Unsecured
EIS Inc	EIS Inc Kimberly J Robinson Barack Ferrazzano Kirschbaum Perlman & Nagelberg LLP 333 W Wacker Dr Ste 2700 Chicago, IL 60606-1227	7/19/06	9928	\$762.05	Claims Subject To Modification	05-44624	\$272.65	General Unsecured
Fair Harbor Capital LLC	Fair Harbor Capital LLC Fair Harbor Capital LLC 875 Ave of the Americas Ste 2305 New York, NY 10001	3/20/06	2337	\$87,229.82	Claims Subject To Modification	05-44640	\$41,210.00	General Unsecured

Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit F-1 (Single) Service List

1	2	3	4	5	6	7	8	9
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Fisher Unitech Inc	Fisher Unitech Inc 1150 Stephenson Hwy Troy, MI 48083-1187	5/30/06	7066	\$18,484.50	Claims Subject To Modification	05-44640	\$18,484.50	General Unsecured
GE Consumer & Industrial f k a GE Lighting	GE Consumer & Industrial f k a GE Lighting Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/06	10192	\$5,295.00	Claims Subject To Modification	05-44567	\$1,833.00	General Unsecured
GE Polymershapes	GE Polymershapes Attn Val Venable c o GE Plastics 9930 Kinsey Ave Huntersville, NC 28078	7/28/06	11939	\$757.82	Claims Subject To Modification	05-44640	\$430.28	General Unsecured
GLT	GLT John Welsh 3341 Successful Way Dayton, OH 45414	12/2/05	967	\$16,053.10	Claims Subject To Modification	05-44640	\$16,053.10	General Unsecured
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc One New York Plaza 42nd Fl New York, NY 10004	7/28/06	15086	\$10,800,051.81	Claims Subject To Modification	05-44640	\$10,403,953.43	General Unsecured
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc Goldman Sachs Credit Partners LP assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc Attn Steven F Wasserman Esq Brown Rudnick Berlack Israels LLP Seven Times Square New York, NY 10036	7/28/06	15086	\$10,800,051.81	Claims Subject To Modification	05-44640	\$10,403,953.43	General Unsecured
Goldman Sachs Credit Partners LP	Goldman Sachs Credit Partners LP Goldman Sachs Credit Partners LP One New York Plz 42nd Fl New York, NY 10004	6/6/06	7547	\$653,828.81	Claims Subject To Modification	05-44640	\$627,270.58	General Unsecured
Hain Capital Holdings LLC	Hain Capital Holdings LLC Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	12/5/05	991	\$50,545.72	Claims Subject To Modification	05-44640	\$49,699.72	General Unsecured



Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit F-1 (Single) Service List

1	2	3	4	5	6	7	8	9
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Hain Capital Holdings LLC	Hain Capital Holdings LLC Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	5/2/06	4465	\$116,942.39	Claims Subject To Modification	05-44640	\$100,824.47	General Unsecured
Harrington Tool and Die Inc	Harrington Tool and Die Inc Theodore Zaharia President 2555 Matte Blvd Brossard, QC J4Y 2H1 Canada	11/18/05	668	\$356,407.35	Claims Subject To Modification	05-44640	\$285,519.65	General Unsecured
Henkel Corporation Henkel Electronics	Henkel Corporation Henkel Electronics 15051 E Don Julian Rd Industry, CA 91746	7/25/06	10681	\$781,205.06	Claims Subject To Modification	05-44567	\$3,460.15	General Unsecured
Henkel Corporation Sovereign Commercial Group	Henkel Corporation Sovereign Commercial Group Po Box 485 Avon, OH 44011	7/31/06	13249	\$14,112.30	Claims Subject To Modification	05-44640	\$10,358.10	General Unsecured
Henkel Surface Technologies	Henkel Surface Technologies Henkel Surface Technologies 32100 Stephenson Hwy Madison Heights, MI 48071	5/22/06	6497	\$67,576.91	Claims Subject To Modification	05-44640	\$67,576.91	General Unsecured
Hertz Equipment Rental Eft	Hertz Equipment Rental Eft PO Box 26390 Oklahoma City, OK 73126-0390	5/8/06	5305	\$54,475.88	Claims Subject To Modification	05-44640	\$41,004.30	General Unsecured
Hutchinson Seal De Mexico Sa De Cv	Hutchinson Seal De Mexico Sa De Cv Pelicanos No 313 Col San Fernando Parque Industrial Los Olivos Ensenada, Baja CA 22785 Mexico	7/28/06	12255	\$29,845.26	Claims Subject To Modification	05-44640	\$4,344.74	General Unsecured
Illinois Tool Works Inc	Illinois Tool Works Inc Trans Tech America 475 N Gary Ave Carol Stream, IL 60188-490	7/28/06	12246	\$18,691.05	Claims Subject To Modification	05-44640	\$12,732.50	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	2/3/06	1772	\$610,197.60	Claims Subject To Modification	05-44640	\$598,042.84	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	6/23/06	8402	\$15,524.25	Claims Subject To Modification	05-44640	\$15,524.25	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	7/27/06	11770	\$615,329.09	Claims Subject To Modification	05-44567	\$849.72	General Unsecured

Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit F-1 (Single) Service List

1	2	3	4	5	6	7	8	9
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Keats Southwest Inc	Keats Southwest Inc 350 W Holbrook Dr Wheeling, IL 60090	10/25/05	104	\$25,760.03	Claims Subject To Modification	05-44640	\$9,472.54	General Unsecured
Kensa LLC	Kensa LLC David J Nowaczewski Bodman LLP 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/31/06	14109	\$165,738.24	Claims Subject To Modification	05-44640	\$35,657.84	General Unsecured
Keystone Powdered Metal Company	Keystone Powdered Metal Company Susan P Persichilli Esq Buchanan Ingersoll & Rooney PC 1 Chase Manhattan Plaza 35th Flr New York, NY 10007	8/2/06	15792	\$140,983.79	Claims Subject To Modification	05-44640	\$109,338.54	General Unsecured
Lehigh Safety Shoe Co Llc	Lehigh Safety Shoe Co Llc 39 E Canal St Nelsonville, OH 45764	7/25/06	14186	\$18,866.13	Claims Subject To Modification	05-44640	\$18,866.13	General Unsecured
Lexington Rubber Group Inc	Lexington Rubber Group Inc Lexington Connector Seals 1510 Ridge Rd Vienna, OH 44473-970	7/28/06	11925	\$317,117.86	Claims Subject To Modification	05-44640	\$239,762.56	General Unsecured
Liquidity Solutions Inc dba Capital Markets	Liquidity Solutions Inc dba Capital Markets Liquidity Solutions Inc dba Revenue Management One University Plz Ste 312 Hackensack, NJ 07601	11/7/05	404	\$78,488.06	Claims Subject To Modification	05-44640	\$71,947.33	General Unsecured
Madison Investment Trust Series 38	Madison Investment Trust Series 38 Madison Investment Trust Series 38 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/26/06	6922	\$1,617.37	Claims Subject To Modification	05-44640	\$1,617.37	General Unsecured
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	12/27/05	1336	\$156,180.01	Claims Subject To Modification	05-44640	\$129,740.24	General Unsecured
Matheson Tri Gas	Matheson Tri Gas Matheson Tri Gas 959 Rte 46 E Parsippany, NJ 07054	2/16/06	2038	\$309.95	Claims Subject To Modification	05-44640	\$309.95	General Unsecured
Miba Sinter Austria Gmbh	Miba Sinter Austria Gmbh Mr Aichinger Dr Mitterbauer Strasse 1 Vorchdorf, 04655 Austria	6/5/06	7488	\$12,979.58	Claims Subject To Modification	05-44640	\$12,979.58	General Unsecured

Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit F-1 (Single) Service List

1	2	3	4	5	6	7	8	9
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Midtown Claims LLC	Midtown Claims LLC Attn Meghan Slow 65 E 55th St 19th Fl New York, NY 10022	4/3/06	2461	\$373,860.72	Claims Subject To Modification	05-44640	\$360,479.13	General Unsecured
Midwest Tool & Die Corp	Midwest Tool & Die Corp Attn Mark A Warsco Rothberg Logan & Warsco LLP PO Box 11647 Fort Wayne, IN 46859-1647	12/1/06	16441	\$188,413.44	Claims Subject To Modification	05-44640	\$41,282.67	General Unsecured
SBC Advanced Solutions	SBC Advanced Solutions SBC Advanced Solutions PO Box 981268 West Sacramento, CA 95798	12/12/05	1126	\$3,236,025.11	Claims Subject To Modification	05-44640	\$2,987,478.61	General Unsecured
SBC Datacomm	SBC Datacomm SBC Datacomm PO Box 981268 West Sacramento, CA 95798	12/12/05	1125	\$7,661.10	Claims Subject To Modification	05-44640	\$6,885.03	General Unsecured
SBC Global	SBC Global PO Box 981268 West Sacramento, CA 95798	1/17/06	1582	\$110.32	Claims Subject To Modification	05-44612	\$84.94	General Unsecured
SBC Global	SBC Global PO Box 981268 West Sacramento, CA 95798	1/17/06	1584	\$368.59	Claims Subject To Modification	05-44640	\$238.20	General Unsecured
SBC Global	SBC Global PO Box 981268 West Sacramento, CA 95798	1/17/06	1585	\$602.51	Claims Subject To Modification	05-44567	\$336.91	General Unsecured
SBC Global	SBC Global SBC Global Bankruptcy Group PO Box 981268 W Sacramento, CA 95798	4/3/06	2529	\$195.10	Claims Subject To Modification	05-44640	\$174.87	General Unsecured
SBC Long Distance Inc	SBC Long Distance Inc PO Box 981268 West Sacramento, CA 95798	2/21/06	2102	\$29.60	Claims Subject To Modification	05-44612	\$29.60	General Unsecured
Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	1/25/06	1664	\$226,945.46	Claims Subject To Modification	05-44640	\$219,630.63	General Unsecured
Spx Corp	Spx Corp Lightnin 135 Mount Read Blvd Rochester, NY 14611	4/27/06	2964	\$5,899.98	Claims Subject To Modification	05-44640	\$5,899.98	General Unsecured
Stephenson Corporation	Stephenson Corporation 4401 Western Rd Flint, MI 48506	7/11/06	9312	\$55,193.34	Claims Subject To Modification	05-44640	\$28,565.39	General Unsecured

Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit F-1 (Single) Service List

1	2	3	4	5	6	7	8	9
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Stonehill Institutional Partners LP	Stonehill Institutional Partners LP co Stonehill Capital Management 885 Third Ave 30th Fl New York, NY 10022	12/29/05	1369	\$319,535.73	Claims Subject To Modification	05-44640	\$319,535.73	General Unsecured
Stonehill Institutional Partners LP	Stonehill Institutional Partners LP co Stonehill Capital Management 885 Third Ave 30th Fl New York, NY 10022	12/29/05	1370	\$41,273.82	Claims Subject To Modification	05-44640	\$41,273.82	General Unsecured
Venture Plastics Inc	Venture Plastics Inc Jeffery M Levinson Margulies & Levinson LLP 30100 Chagrin Blvd No 250 Cleveland, OH 44124	7/20/06	10016	\$347,605.98	Claims Subject To Modification	05-44640	\$173,841.50	General Unsecured
Vimelsa International SA de CV	Vimelsa International SA de CV Vimelsa International SA de CV Ave Primera 867 Col Nazario Ortiz Saltillo, Coah 25100 Mexico	11/10/05	484	\$35,043.24	Claims Subject To Modification	05-44640	\$29,146.24	General Unsecured
Weber Screwdriving System	Weber Screwdriving System 1401 Front St Yorktown Height, NY 10598	6/29/06	8760	\$8,414.10	Claims Subject To Modification	05-44640	\$5,298.00	General Unsecured
Wiegel Tool Works Inc	Wiegel Tool Works Inc David Leibowitz Leibowitz Law Center 420 W Clayton St Waukegan, IL 60085	7/25/06	10752	\$121,998.56	Claims Subject To Modification	05-44567	\$121,563.20	General Unsecured
Xpedx	Xpedx 28401 Schoolcraft Rd Ste 400 Livonia, MI 48150-2238	7/25/06	10591	\$3,180.05	Claims Subject To Modification	05-44640	\$3,180.05	General Unsecured

Delphi Corporation  
 Twenty-First Omnibus Objection  
 Exhibit F-2 (Single) Service List

1	2	3	4	5	6	7	8	9
Claimant Name		Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Wisconsin Department of Revenue	Wisconsin Department of Revenue James Polkowski 2135 Rimrock Rd Madison, WI 53713	6/19/06	8458	\$1,868.68	Tax Claim Subject To Modification	05-44623	\$1,527.11	Priority
Wisconsin Department of Revenue	Wisconsin Department of Revenue James Polkowski 2135 Rimrock Rd Madison, WI 53713	6/19/06	8458	\$1,868.68	Tax Claim Subject To Modification	05-44623	\$1,527.11	Priority

# **EXHIBIT H**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.



The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York  
September 21, 2007

# **EXHIBIT I**

Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit F-3 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
3M Company	3M CompanyAttn Alpha KhaldiOffice of General Counsel Bldg 220 9E 02St Paul, MN 55144	4/3/06	2468	\$517,747.63	Modified Claims Asserting Reclamation	05-44640	\$34,337.94	Priority	05-44640	\$465,951.07	General Unsecured
AFL Automotive Limited Partnership Michigan Limited Partnership	AFL Automotive Limited Partnership Michigan Limited PartnershipChad JohnsonAFL Automotive 12746 Cimarron Path Ste 116San Antonio, TX 78249	7/28/06	12203	\$17,473.74	Modified Claims Asserting Reclamation	05-44567	\$4,222.28	Priority	05-44567	\$5,584.44	General Unsecured
American Aikoku Alpha Inc	American Aikoku Alpha IncGary VistMasuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500Chicago, IL 60601	10/17/05	16692	\$5,823.94	Modified Claims Asserting Reclamation	05-44640	\$5,823.94	Priority			
American Molded Products	American Molded ProductsMichael AiutoOperations 51490 Celeste DrShelby Township, MI 48315	10/13/05	16680	\$498.74	Modified Claims Asserting Reclamation	05-44640	\$498.74	Priority			
Bear Stearns Investment Products Inc	Bear Stearns Investment Products IncAttn Laura L Torrado383 Madison Ave New York, NY 10179	1/31/06	1728	\$212,632.48	Modified Claims Asserting Reclamation	05-44640	\$4,315.42	Priority	05-44640	\$177,243.00	General Unsecured
Bear Stearns Investment Products Inc	Bear Stearns Investment Products IncAttn Laura L Torrado383 Madison Ave New York, NY 10179	7/27/06	11256	\$2,405,898.43	Modified Claims Asserting Reclamation	05-44640	\$1,840,483.50	General Unsecured			
Cardone Industries Inc	Cardone Industries IncFrank Travaline Director of Credit5501 Whitaker Ave Philadelphia, PA 19124-1799	10/12/05	16662	\$9,760.00	Modified Claims Asserting Reclamation	05-44612	\$9,760.00	Priority			
Chicago Rivet & Machine Co	Chicago Rivet & Machine CoJohn C Osterman President901 Frontenac Rd PO Box 3061Naperville, IL 60566-7061	10/10/05	16658	\$5,830.84	Modified Claims Asserting Reclamation	05-44640	\$5,830.84	Priority			
Chicago Rivet & Machine Co	Chicago Rivet & Machine CoJohn C Osterman President901 Frontenac Rd PO Box 3061Naperville, IL 60566-7061	10/11/05	16660	\$2,133.34	Modified Claims Asserting Reclamation	05-44640	\$2,133.34	Priority			
Chicago Rivet & Machine Co	Chicago Rivet & Machine CoJohn C Osterman President901 Frontenac Rd PO Box 3061Naperville, IL 60566-7061	10/12/05	16666	\$1,553.52	Modified Claims Asserting Reclamation	05-44640	\$1,553.52	Priority			
Chicago Rivet & Machine Co	Chicago Rivet & Machine CoJohn C Osterman President901 Frontenac Rd PO Box 3061Naperville, IL 60566-7061	10/10/05	16667	\$1,735.38	Modified Claims Asserting Reclamation	05-44640	\$1,735.38	Priority			
Chicago Rivet & Machine Co	Chicago Rivet & Machine CoJohn C Osterman President901 Frontenac Rd PO Box 3061Naperville, IL 60566-7061	10/10/05	16669	\$11,201.77	Modified Claims Asserting Reclamation	05-44640	\$11,201.77	Priority			

1	2	3	4	5	6	7	8	9	10	11	12
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Chicago Rivet & Machine Co	Chicago Rivet & Machine Co John C Osterman President 901 Frontenac Rd PO Box 3061 Naperville, IL 60566-7061	10/10/05	16670	\$822.47	Modified Claims Asserting Reclamation	05-44640	\$822.47	Priority			
Chicago Rivet & Machine Co	Chicago Rivet & Machine Co John C Osterman President 901 Frontenac Rd PO Box 3061 Naperville, IL 60566-7061	10/10/05	16685	\$871.08	Modified Claims Asserting Reclamation	05-44640	\$871.08	Priority			
Coilcraft Inc	Coilcraft Inc Alan Mansho 1102 Silver Lake Rd Cary, IL 60013	10/12/05	16690	\$4,434.68	Modified Claims Asserting Reclamation	05-44640	\$4,434.68	Priority			
Contrarian Funds LLC as Assignee of Mead Westvaco Corporation	Contrarian Funds LLC as Assignee of Mead Westvaco Corporation Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10380	\$1,487,077.20	Modified Claims Asserting Reclamation	05-44640	\$28,965.90	Priority	05-44640	\$925,079.70	General Unsecured
CTS Corporation	CTS Corporation 171 Covington Dr Bloomington, IL 60108	7/27/06	11256	\$2,405,898.43	Modified Claims Asserting Reclamation	05-44640	\$164,265.01	Priority			
Deutsche Bank Securities Inc	Deutsche Bank Securities Inc Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/31/06	14139	\$1,206,143.24	Modified Claims Asserting Reclamation	05-44640	\$936,436.06	General Unsecured			
Diodes Incorporated	Diodes Incorporated Darlene James 3050 E Hillcrest Dr Ste 200 Westlake Village, CA 91362	10/18/05	16699	\$1,421.23	Modified Claims Asserting Reclamation	05-44640	\$1,421.23	Priority			
Donaldson Company Inc	Donaldson Company Inc 1400 W 94th St Bloomington, MN 55431-2301	7/24/06	10490	\$538,577.55	Modified Claims Asserting Reclamation	05-44640	\$3,317.52	Priority	05-44640	\$328,940.05	General Unsecured
EIS Inc	EIS Inc Kimberly J Robinson Barack Ferrazzano Kirschbaum Perlman & Nagelberg LLP 333 W Wacker Dr Ste 2700 Chicago, IL 60606-1227	7/19/06	9926	\$2,092.50	Modified Claims Asserting Reclamation	05-44640	\$570.00	Priority	05-44640	\$1,522.50	General Unsecured
Electro Dynamics Crystal Corporation	Electro Dynamics Crystal Corporation Tim Abbott President 9075 Cody St Overland Park, KS 66214	10/18/05	16698	\$2,960.00	Modified Claims Asserting Reclamation	05-44640	\$2,960.00	Priority			
Fair Harbor Capital LLC	Fair Harbor Capital LLC Fair Harbor Capital LLC 875 Ave of the Americas Ste 2305 New York, NY 10001	3/3/06	2186	\$41,085.40	Modified Claims Asserting Reclamation	05-44640	\$1,423.64	Priority	05-44640	\$39,411.76	General Unsecured
Forest City Technologies Inc	Forest City Technologies Inc Charles E Schillig VP Finance 299 Clay St PO Box 86 Wellington, OH 44090	10/12/05	16682	\$9,009.31	Modified Claims Asserting Reclamation	05-44640	\$9,009.31	Priority			
Fulton Industries Inc	Fulton Industries Inc Kenneth C Baker Esq Eastman & Smith Ltd One SeaGate 24th Fl Toledo, OH 43604	10/12/05	16664	\$912.23	Modified Claims Asserting Reclamation	05-44640	\$912.23	Priority			
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc One New York Plaza 42nd Fl New York, NY 10004	7/31/06	15064	\$5,895,235.82	Modified Claims Asserting Reclamation	05-44640	\$217,346.00	Priority	05-44640	\$5,461,678.51	General Unsecured

1	2	3	4	5	6	7	8	9	10	11	12
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc Attn Steven F Wasserman Esq Brown Rudnick Berlack Israels LLP Seven Times Square New York, NY 10036	7/31/06	15064	\$5,895,235.82	Modified Claims Asserting Reclamation	05-44640	\$217,346.00	Priority	05-44640	\$5,461,678.51	General Unsecured
Goldman Sachs Credit Partners LP	Goldman Sachs Credit Partners LP Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/28/06	11965	\$105,650.59	Modified Claims Asserting Reclamation	05-44640	\$3,559.48	Priority	05-44640	\$101,558.10	General Unsecured
Goldman Sachs Credit Partners LP	Goldman Sachs Credit Partners LP c/o Goldman Sachs & Co Attn Pedro Ramirez 30 Hudson 17th Fl Jersey City, NJ 07302	7/28/06	11966	\$5,491.20	Modified Claims Asserting Reclamation	05-44567	\$44.00	Priority	05-44567	\$2,690.20	General Unsecured
Goldman Sachs Credit Partners LP	Goldman Sachs Credit Partners LP c/o Goldman Sachs & Co Attn Pedro Ramirez 30 Hudson 17th Fl Jersey City, NJ 07302	7/28/06	11967	\$5,019,217.38	Modified Claims Asserting Reclamation	05-44640	\$169,102.74	Priority	05-44640	\$4,824,792.70	General Unsecured
Graber Rogg Inc	Graber Rogg Inc Arthur Zampella President 22 Jackson Dr Cranford, NJ 07016	10/11/05	16673	\$1,376.07	Modified Claims Asserting Reclamation	05-44640	\$1,376.07	Priority			
Graber Rogg Inc	Graber Rogg Inc Arthur Zampella President 22 Jackson Dr Cranford, NJ 07016	10/12/05	16674	\$26,352.82	Modified Claims Asserting Reclamation	05-44640	\$26,352.82	Priority			
Graber Rogg Inc	Graber Rogg Inc Arthur Zampella President 22 Jackson Dr Cranford, NJ 07016	10/11/05	16676	\$2,547.30	Modified Claims Asserting Reclamation	05-44640	\$2,547.30	Priority			
H & L Tool Company Inc	H & L Tool Company Inc Nirendu Dhar 32701 Dequinder Madison Heights, MI 48071-1595	10/9/05	16665	\$7,344.65	Modified Claims Asserting Reclamation	05-44640	\$7,344.65	Priority			
Henkel Corporation Henkel Loctite	Henkel Corporation Henkel Loctite PO Box 485 Avon, OH 44011	7/31/06	13441	\$115,694.05	Modified Claims Asserting Reclamation	05-44640	\$177.36	Priority	05-44640	\$31,103.18	General Unsecured
Hewitt Tool & Die Inc	Hewitt Tool & Die Inc George E Hewitt 1138 E 400 S PO Box 47 Oakford, IN 46965-0047	10/17/05	16700	\$7,828.35	Modified Claims Asserting Reclamation	05-44640	\$7,828.35	Priority			
HK Metal Craft Manufacturing Corp	HK Metal Craft Manufacturing Corp Maria Alen 35 Industrial Rd PO Box 775 Lodi, NJ 07645	10/10/05	16656	\$572.00	Modified Claims Asserting Reclamation	05-44640	\$572.00	Priority			

Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit F-3 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
HK Metal Craft Manufacturing Corp	HK Metal Craft Manufacturing Corp Maria Alen35 Industrial Rd PO Box 775 Lodi, NJ 07645	10/10/05	16657	\$3,850.28	Modified Claims Asserting Reclamation	05-44640	\$3,850.28	Priority			
HK Metal Craft Mfg Corp	HK Metal Craft Mfg Corp Maria Alen35 Industrial Rd PO Box 775 Lodi, NJ 07645	10/10/05	16655	\$1,533.05	Modified Claims Asserting Reclamation	05-44640	\$1,533.05	Priority			
Illinois Tool Works Inc	Illinois Tool Works Inc Shakeproof Automotive Prod PO Box 92052 Chicago, IL 60675	7/17/06	9567	\$151,274.89	Modified Claims Asserting Reclamation	05-44481	\$7,127.23	Priority	05-44481	\$41,689.01	General Unsecured
International Rectifier Corporation	International Rectifier Corporation Richard Brunette and Theresa Wardle Sheppard Mullin Richter & Hampton LLP 333 S Hope St 48th FLOs Angeles, CA 90071	7/31/06	13788	\$1,423,472.76	Modified Claims Asserting Reclamation	05-44640	\$25,243.50	Priority	05-44640	\$1,292,361.39	General Unsecured
ITW CIP	ITW CIP 850 Steamplant Rd Gallatin, TN 37066	7/17/06	9571	\$29,467.26	Modified Claims Asserting Reclamation	05-44481	\$1,631.23	Priority	05-44481	\$23,666.93	General Unsecured
JPMorgan Chase Bank NA as Assignee of Brazeway Inc	JPMorgan Chase Bank NA as Assignee of Brazeway Inc Stanley Lim270 Park Ave New York, NY 10017	1/6/06	14052	\$1,881,302.43	Modified Claims Asserting Reclamation	05-44640	\$101,905.91	Priority	05-44640	\$1,779,396.52	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Stanley Lim270 Park Ave 17th FI New York, NY 10017	2/3/06	1771	\$200,547.61	Modified Claims Asserting Reclamation	05-44640	\$38,016.28	Priority	05-44640	\$117,014.26	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Stanley Lim270 Park Ave 17th FI New York, NY 10017	2/3/06	1773	\$516,132.52	Modified Claims Asserting Reclamation	05-44640	\$34,000.11	Priority	05-44640	\$128,058.28	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Stanley Lim270 Park Ave 17th FI New York, NY 10017	6/23/06	8401	\$93,681.46	Modified Claims Asserting Reclamation	05-44624	\$9,795.53	Priority	05-44624	\$80,183.50	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Stanley Lim270 Park Ave 17th FI New York, NY 10017	6/23/06	8403	\$1,254,523.02	Modified Claims Asserting Reclamation	05-44640	\$223,076.13	Priority	05-44640	\$1,030,583.40	General Unsecured
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Neelima Veluvolu270 Park Ave 17th FI New York, NY 10017	7/27/06	11785	\$615,329.09	Modified Claims Asserting Reclamation	05-44640	\$14,410.00	General Unsecured			
Kamax SAU	Kamax SAU Erich CornellaEmperador 4 E 46136Museros, Spain	10/13/05	16675	\$0.00	Modified Claims Asserting Reclamation	05-44640	\$1,803.58	Priority			
KOA Speer Electronics Inc	KOA Speer Electronics Inc Scott W RiceBolivar Dr PO Box 547Bradford, PA 16701	10/10/05	16672	\$495.50	Modified Claims Asserting Reclamation	05-44640	\$495.50	Priority			
KOA Speer Electronics Inc	KOA Speer Electronics Inc Scott W RiceChairman & PresidentBolivar Dr PO Box 547Bradford, PA 16701	10/10/05	16686	\$61,091.71	Modified Claims Asserting Reclamation	05-44640	\$60,936.01	Priority			



Delphi Corporation  
Twenty-First Omnibus Objection  
Exhibit F-3 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
KOA Speer Electronics Inc	KOA Speer Electronics IncScott W Rice Chairman & PresidentBolivar Dr PO Box 547Bradford, PA 16701	10/10/05	16687	\$84,902.01	Modified Claims Asserting Reclamation	05-44640	\$82,085.30	Priority			
Lexington Rubber Group Inc	Lexington Rubber Group IncLexington Connector Seals 1510 Ridge RdVienna, OH 44473-970	7/28/06	11924	\$80,802.00	Modified Claims Asserting Reclamation	05-44640	\$28,390.99	Priority	05-44640	\$52,411.01	General Unsecured
Lexington Rubber Group Inc	Lexington Rubber Group IncLexington Connector Seals 1510 Ridge RdVienna, OH 44473-970	7/28/06	12151	\$41,919.98	Modified Claims Asserting Reclamation	05-44640	\$12,451.81	Priority	05-44640	\$26,983.63	General Unsecured
Linear Technology Corporation	Linear Technology CorporationJames M SullivanMcDermott Will & Emery 50 Rockefeller PlzNew York, NY 10020- 1605	10/13/05	16681	\$116,070.80	Modified Claims Asserting Reclamation	05-44640	\$116,070.80	Priority			
Longacre Master Fund Ltd	Longacre Master Fund LtdVladimir Jelisavcic810 Seventh Ave 22nd Fl New York, NY 10019	6/6/06	7571	\$152,953.02	Modified Claims Asserting Reclamation	05-44640	\$12,021.80	Priority	05-44640	\$103,141.10	General Unsecured
Longacre Master Fund Ltd	Longacre Master Fund LtdVladimir Jelisavcic810 Seventh Ave 22nd Fl New York, NY 10019	6/20/06	8285	\$230,466.50	Modified Claims Asserting Reclamation	05-44640	\$8,317.35	Priority	05-44640	\$200,061.15	General Unsecured
Longacre Master Fund Ltd	Longacre Master Fund LtdVladimir Jelisavcic810 Seventh Ave 22nd Fl New York, NY 10019	7/28/06	12370	\$225,484.00	Modified Claims Asserting Reclamation	05-44507	\$202,500.00	Priority	05-44507	\$22,984.00	General Unsecured
Longacre Master Fund Ltd	Longacre Master Fund LtdVladimir Jelisavcic810 Seventh Ave 22nd Fl New York, NY 10019	10/2/06	16346	\$474,785.71	Modified Claims Asserting Reclamation	05-44640	\$26,521.34	Priority	05-44640	\$448,264.37	General Unsecured
Material Sciences Corporation	Material Sciences CorporationSamuel R GraftonPopper & Grafton 225 W 34th St Ste 1609New York, NY 10122-1600	10/10/05	16654	\$42,820.98	Modified Claims Asserting Reclamation	05-44640	\$39,830.12	Priority			
McNaughton McKay Electric of Ohio	McNaughton McKay Electric of OhioMcNaughton McKay Electric Co1357 E Lincoln Ave Madison Heights, MI 48071-4126	3/2/07	16561	\$70,117.16	Modified Claims Asserting Reclamation	05-44640	\$23,230.90	Priority	05-44640	\$31,270.11	General Unsecured
Midwest Stamping Inc	Midwest Stamping IncLarry E ParresLewis Rice & Fingersh LC 500 N Broadway Ste 2000St Louis, MO 63102- 2147	10/20/05	16696	\$1,242.18	Modified Claims Asserting Reclamation	05-44640	\$1,242.18	Priority			
Mobile Display Systems	Mobile Display Systems c o Robert N Michaelson EsqKirkpatrick & Lockhart Nicholson Graham LLP 599 Lexington AveNew York, NY 10022	7/31/06	14295	\$124,961.82	Modified Claims Asserting Reclamation	05-44640	\$25,930.54	Priority	05-44640	\$99,031.28	General Unsecured
OMG Americas Inc	OMG Americas IncJoe Dolan811 Sharon Dr Westlake, OH 44145	10/18/05	16693	\$6,000.00	Modified Claims Asserting Reclamation	05-44482	\$6,000.00	Priority			

1	2	3	4	5	6	7	8	9	10	11	12
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Precision Resource Inc KY Div	Precision Resource Inc KY Div Precision Resource Inc 25 Forest Parkway Shelton, CT 06484	6/4/07	16609	\$193,633.16	Modified Claims Asserting Reclamation	05-44640	\$13,539.00	Priority	05-44640	\$180,094.16	General Unsecured
Pridgeon & Clay Inc	Pridgeon & Clay Inc Bruce Penno 50 Cottage Grove SW Grand Rapids, MI 49507	10/10/05	16661	\$56,146.15	Modified Claims Asserting Reclamation	05-44640	\$54,023.95	Priority			
RBC Bearings	RBC Bearings Bruce Owen Mgr Credit & Collections One Technology Ctr Oxford, CT 06478	10/13/05	16678	\$21,375.00	Modified Claims Asserting Reclamation	05-44624	\$21,375.00	Priority			
RF Monolithics	RF Monolithics Steven T Holmes Hunton & Williams LLP 1601 Bryan St 30th FIDallas, TX 75201-3402	10/14/05	16691	\$166,783.27	Modified Claims Asserting Reclamation	05-44640	\$160,435.27	Priority			
Sagami America Ltd	Sagami America Ltd Gary Vist Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500Chicago, IL 60601	10/14/05	16683	\$22,443.37	Modified Claims Asserting Reclamation	05-44640	\$22,443.37	Priority			
SPCP Group LLC as Assignee of Serigraph Inc	SPCP Group LLC as Assignee of Serigraph Inc Brian Jarman Two Greenwich Plz 1st FI Greenwich, CT 06830	7/31/06	14139	\$1,206,143.24	Modified Claims Asserting Reclamation	05-44640	\$50,134.22	Priority			
Spring Engineering & Manufacturing Corporation	Spring Engineering & Manufacturing Corporation Brian K Sherwood Spring Engineering & Manufacturing 7820 N Lilley Rd Canton, MI 48187	10/11/05	16663	\$5,293.69	Modified Claims Asserting Reclamation	05-44640	\$5,293.69	Priority			
Standard Microsystems Corporation	Standard Microsystems Corporation c/o Leslie A Berkoff Esq Moritt Hock Hamroff & Horowitz LLP 400 Garden City Plz Garden City, NY 11530	7/28/06	12838	\$97,460.00	Modified Claims Asserting Reclamation	05-44640	\$19,067.40	Priority	05-44640	\$74,439.93	General Unsecured
Steel Technologies Inc	Steel Technologies Inc John M Baumann Jr 15415 Shelbyville Rd PO Box 433939 Louisville, KY 40253-0339	10/8/05	16652	\$52,310.89	Modified Claims Asserting Reclamation	05-44640	\$52,310.89	Priority			
Stonehill Institutional Partners LP	Stonehill Institutional Partners LP Attn Steve Nelson c/o Stonehill Capital Management 885 Third Ave 30th FIDNew York, NY 10022	7/28/06	12373	\$619,697.70	Modified Claims Asserting Reclamation	05-44640	\$30,013.94	Priority	05-44640	\$498,891.95	General Unsecured
Tessier Machine Co	Tessier Machine Co Stephen Woodworth 526 Main St Hudson, MA 01749	10/13/05	16684	\$14,880.00	Modified Claims Asserting Reclamation	05-44507	\$14,880.00	Priority			
TPG Credit Opportunities Fund LP	TPG Credit Opportunities Fund LP Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/27/06	11785	\$615,329.09	Modified Claims Asserting Reclamation	05-44640	\$86,942.30	Priority	05-44640	\$188,351.71	General Unsecured

1	2	3	4	5	6	7	8	9	10	11	12
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
TPG Credit Opportunities Investors LP	TPG Credit Opportunities Investors LPAttn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr90 S Seventh StMinneapolis, MN 55402	7/27/06	11785	\$615,329.09	Modified Claims Asserting Reclamation	05-44640	\$102,062.70	Priority	05-44640	\$221,108.52	General Unsecured
United Chemi Con Inc	United Chemi Con IncLarry Magoncia9801 W Higgins Rd Rosemont, IL 60018	10/10/05	16688	\$23,489.41	Modified Claims Asserting Reclamation	05-44640	\$22,311.50	Priority			
United Stars Industries Inc	United Stars Industries IncSean T ScottMayer Brown Rowe & Maw 190 S LaSalle StChicago, IL 60603-3441	10/24/05	16695	\$13,238.61	Modified Claims Asserting Reclamation	05-44640	\$11,853.70	Priority			
US Silica Company	US Silica CompanyLarry A DickPO Box 933008 Atlanta, GA 31193-3008	10/10/05	16653	\$6,000.00	Modified Claims Asserting Reclamation	05-44640	\$6,000.00	Priority			
Wakefield Thermal Solutions	Wakefield Thermal SolutionsJonathan R DoolittleVerrill Dana LLP One Portland SqPortland, ME 04112-0586	10/18/05	16694	\$186.68	Modified Claims Asserting Reclamation	05-44640	\$186.68	Priority			
Werner Co	Werner CoHoward Berneburg Credit Mgr93 Werner Rd Greenville, PA 16125	10/17/05	16697	\$952.91	Modified Claims Asserting Reclamation	05-44640	\$952.91	Priority			

## **EXHIBIT J**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT

<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE



CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York  
September 21, 2007

# **EXHIBIT K**

Delphi Corporation  
 Twenty-First Omnibus Objection  
 Exhibit F-3 (Multiple) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
Bear Stearns Investment Products Inc	Bear Stearns Investment Products Inc Attn Laura L. Torrado 383 Madison Ave New York, NY 10179	3/10/06	2246	\$6,140,513.59	Modified Claims Asserting Reclamation	05-44567	\$5,523.00	General Unsecured	05-44640	\$37,893.60	Priority	05-44640	\$5,985,477.74	General Unsecured
Consolidated Industrial Corp	Consolidated Industrial Corp St Clair Plastics Div 30855 Teton Pl Chesterfield, MI 48047	7/27/06	11440	\$79,855.52	Modified Claims Asserting Reclamation	05-44640	\$3,795.99	Priority	05-44640	\$63,199.86	General Unsecured	05-44567	\$3,008.56	General Unsecured

# **EXHIBIT L**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND

<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES



ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York  
September 21, 2007

# **EXHIBIT M**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3	Correct Debtor4	Modified Amount4	Modified Nature4
E&r Industrial Sales Inc	E&r Industrial Sales Inc 40800 Enterprise Dr Sterling Heights, MI 48314	7/25/06	10889	\$58,051.22	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44640	\$58,051.22	General Unsecured						
Goldman Sachs Credit Partners LP	Goldman Sachs Credit Partners LP c o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	5/15/06	5842	\$135,545.25	Claims Subject To Modification	05-44612	\$3,310.45	General Unsecured	05-44640	\$71,645.27	General Unsecured						
Henkel Corporation Henkel Electronics	Henkel Corporation Henkel Electronics 15051 E Don Julian Rd Industry, CA 91746	7/25/06	10656	\$781,205.06	Claims Subject To Modification	05-44624	\$576.00	General Unsecured	05-44640	\$417,092.32	General Unsecured						
Keats Manufacturing Co	Keats Manufacturing Co Keats Manufacturing Co 350 W Holbrook Dr Wheeling, IL 60090	10/25/05	105	\$233,508.18	Claims Subject To Modification	05-44567	\$3,034.10	General Unsecured	05-44640	\$45,504.85	General Unsecured						
Longacre Master Fund Ltd	Longacre Master Fund Ltd Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	6/23/06	8695	\$485,243.50	Claims Subject To Modification	05-44640	\$408,442.54	General Unsecured	05-44612	\$41.04	General Unsecured	05-44567	\$109.70	General Unsecured	05-44624	\$974.84	General Unsecured
Optical Gaging Products Inc	Optical Gaging Products Inc 850 Hudson Ave Rochester, NY 14621	7/31/06	15248	\$10,095.08	Claims Subject To Modification	05-44567	\$4,156.94	General Unsecured	05-44640	\$5,938.14	General Unsecured						

# **EXHIBIT N**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount <sup>1</sup>	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15
				16	17	18

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

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The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York  
September 21, 2007